

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request Relating to Requests for Miscellaneous Determination**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the public and other Federal agencies to take this opportunity to comment on continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning requests for Miscellaneous Determination by Organizations Exempt Under section 501(c)(3). Form 8940, *Request for Miscellaneous Determination*, can be filed electronically.

**DATES:** Written comments should be received on or before January 16, 2024 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224 or by email to [pra.comments@irs.gov](mailto:pra.comments@irs.gov). Please reference "OMB Control Number 1545-2211" in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this collection should be directed to Sara Covington, (202) 317-5744 at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at [sara.l.covington@irs.gov](mailto:sara.l.covington@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Request for Miscellaneous Determination.

*OMB Number:* 1545-2211.

*Form Number(s):* 8940.

*Abstract:* Organizations exempt under section 501(c)(3) may file Form 8940 for miscellaneous determinations under sections 507, 509(a), 4940, 4942, 4945, and 6033. Nonexempt charitable trusts may also file a Form 8940 for an initial determination under section 509(a)(3).

*Current Actions:* There is no change to the burden previously approved by OMB. This request is being submitted for renewal purposes.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Not-for-profit institutions.

*Estimated Number of Respondents:* 2,100.

*Estimated Time per Respondent:* 13 hours, 47 min.

*Estimated Total Annual Burden Hours:* 28,959.

The following paragraph applies to all the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number.

Books or records relating to a collection of information must be retained if their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

*Desired Focus of Comments:* The Internal Revenue Service (IRS) is particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility;
- Evaluate the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used;
- Enhance the quality, utility, and clarity of the information to be collected; and
- Minimize the burden of the collection of information on those who are to respond, including using appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., by permitting electronic submissions of responses.

Comments submitted in response to this notice will be summarized and/or included in the ICR for OMB approval of the extension of the information collection; they will also become a matter of public record.

Approved: October 31, 2023.

**Sara L. Covington,**  
*IRS Tax Analyst.*

[FR Doc. 2023-25409 Filed 11-16-23; 8:45 am]

**BILLING CODE 4830-01-P**

**ACTION:** Notice of reporting requirements.

**SUMMARY:** By this Notice, the Department of the Treasury is informing the public that it is conducting a mandatory survey of ownership of foreign securities by U.S. residents as of December 31, 2023. This Notice constitutes legal notification to all United States persons (defined below) who meet the reporting requirements set forth in this Notice that they must respond to, and comply with, this survey. The reporting form SHCA (2023) and instructions may be printed from the internet at: <https://home.treasury.gov/data/treasury-international-capital-tic-system-home-page/tic-forms-instructions/forms-shc>.

**SUPPLEMENTARY INFORMATION:**

*Definition:* Pursuant to 22 U.S.C. 3102(3) and (4): a person means any individual, branch, partnership, associated group, association, estate, trust, corporation, or other organization (whether or not organized under the laws of any State), and any government (including a foreign government, the United States Government, a State or local government, and any agency, corporation, financial institution, or other entity or instrumentality thereof, including a government-sponsored agency); and a United States person means any person resident in the United States or subject to the jurisdiction of the United States.

*Who Must Report:* The reporting panel is based upon the data submitted for the 2022 annual survey and the June 2023 TIC report "Aggregate Holdings, Purchases and Sales, and Fair Value Changes of Long-Term Securities by U.S. and Foreign Residents" (TIC SLT). Entities required to report will be contacted individually by the Federal Reserve Bank of New York. Entities not contacted by the Federal Reserve Bank of New York have no reporting responsibilities.

*What To Report:* This report will collect information on holdings by U.S. residents of foreign securities, including equities, long-term debt securities, and short-term debt securities (including selected money market instruments).

*How To Report:* Copies of the survey forms and instructions, which contain complete information on reporting procedures and definitions, may be obtained at the website address given above in the Summary. Completed reports can be submitted electronically or via email at [SHC.help@ny.frb.org](mailto:SHC.help@ny.frb.org). Inquiries can be made to the survey staff of the Federal Reserve Bank of New York at (212) 720-6300 or email: [SHC.help@ny.frb.org](mailto:SHC.help@ny.frb.org). Inquiries can also

**DEPARTMENT OF THE TREASURY****Survey of U.S. Ownership of Foreign Securities as of December 31, 2023**

**AGENCY:** Departmental Offices, Department of the Treasury.

be made to Dwight Wolkow at (202) 622-1276, or email: [comments2TIC@do.treas.gov](mailto:comments2TIC@do.treas.gov).

**When To Report:** Data must be submitted to the Federal Reserve Bank of New York, acting as fiscal agent for the Department of the Treasury, by March 1, 2024.

**Paperwork Reduction Act Notice:** This data collection has been approved by the Office of Management and Budget (OMB) in accordance with the Paperwork Reduction Act and assigned control number 1505-0146. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid control number assigned by OMB. The estimated average annual burden associated with this collection of information is 49 hours per respondent for end-investors and custodians that file Schedule 3 reports covering their foreign securities entrusted to U.S. resident custodians, 146 hours per respondent for large end-investors filing Schedule 2 reports, and 546 hours per respondent for large custodians of securities filing Schedule 2 reports. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to the Department of the Treasury, Attention: Administrator, International Portfolio Investment Data Reporting Systems, Room 1050, Washington, DC 20220, and to OMB, Attention: Desk Officer for the Department of the Treasury, Office of Information and Regulatory Affairs, Washington, DC 20503. Please also email your comments to Dwight Wolkow at: [comments2TIC@do.treas.gov](mailto:comments2TIC@do.treas.gov).

**Dwight Wolkow,**

*Administrator, International Portfolio Investment Data Reporting Systems.*

[FR Doc. 2023-25501 Filed 11-16-23; 8:45 am]

**BILLING CODE 4810-AK-P**

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0636]

### Agency Information Collection Activity under OMB Review: Accelerated Payment Verification of Completion Letter

**AGENCY:** Veterans Benefits Administration, Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** In compliance with the Paperwork Reduction Act (PRA) of 1995, this notice announces that the

Veterans Benefits Administration (VBA), Department of Veterans Affairs, will submit the collection of information abstracted below to the Office of Management and Budget (OMB) for review and comment. The PRA submission describes the nature of the information collection and its expected cost and burden, and it includes the actual data collection instrument.

**DATES:** Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice by clicking on the following link [www.reginfo.gov/public/do/PRAMain](http://www.reginfo.gov/public/do/PRAMain), select “Currently under Review—Open for Public Comments”, then search the list for the information collection by Title or “OMB Control No. 2900-0636.”

**FOR FURTHER INFORMATION CONTACT:** Maribel Aponte, Office of Enterprise and Integration, Data Governance Analytics (008), 810 Vermont Ave. NW, Washington, DC 20420, (202) 266-4688 or email [Maribel.aponte@va.gov](mailto:Maribel.aponte@va.gov). Please refer to “OMB Control No. 2900-0636” in any correspondence.

**SUPPLEMENTARY INFORMATION:**

**Authority:** Public Law 107-103 and Public Law 110-181; 10 U.S.C. 16131a and 38 CFR 21.7154(d)(1).

**Title:** Accelerated Payment Verification of Completion Letter, VA Form 22-0840.

**OMB Control Number:** 2900-0636.

**Type of Review:** Extension of a currently approved collection.

**Abstract:** Eligible Veterans, Service members, and beneficiaries electing to receive an accelerated payment for educational assistance payments must certify they received such payment and how the payment was used, and the data collected from the VA Form 22-0840 is used to determine the entitlement to the accelerated payment.

An agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. The **Federal Register Notice** with a 60-day comment period soliciting comments on this collection of information was published at 88 FR 63674 on Friday, September 15, 2023, Page 63674.

**Affected Public:** Individuals and Households.

**Estimated Annual Burden:** 1 hour.

**Estimated Average Burden Time per Respondent:** 5 minutes.

**Frequency of Response:** One Time.

**Estimated Number of Respondents:** 10.

By direction of the Secretary.

**Dorothy Glasgow,**

*VA PRA Clearance Officer, (Alt.) Office of Enterprise and Integration, Data Governance Analytics, Department of Veterans Affairs.*

[FR Doc. 2023-25503 Filed 11-16-23; 8:45 am]

**BILLING CODE 8320-01-P**

## DEPARTMENT OF VETERANS AFFAIRS

### Scoping Notice for Preparation of a Programmatic Environmental Assessment for the Build-to-Suit Lease Program

**AGENCY:** Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** The Department of Veterans Affairs (VA) is preparing a programmatic environmental assessment (PEA) in accordance with the regulations implementing the procedural provisions of the National Environmental Policy Act of 1969 (NEPA), as implemented by the Council on Environmental Quality regulations, and VA’s NEPA Implementing Regulations.

**DATES:** Comments must be received on or before December 18, 2023. VA anticipates releasing the draft PEA for a 30-day public review and comment period in the first quarter of fiscal year 2024. VA will notify stakeholders via email/mail, publish a notice of availability of the draft PEA in the **Federal Register** and solicit comments at that time. The draft PEA will be available for review via the VA website: [www.cfm.va.gov/environmental/](http://www.cfm.va.gov/environmental/).

**ADDRESSES:** Comments must be submitted through [www.regulations.gov](http://www.regulations.gov). Except as provided below, comments received before the close of the comment period will be available at [www.regulations.gov](http://www.regulations.gov) for public viewing, inspection, or copying, including any personally identifiable or confidential business information that is included in a comment. We post the comments received before the close of the comment period on the following website as soon as possible after they have been received: <http://www.regulations.gov>. VA will not post on [Regulations.gov](http://www.regulations.gov) public comments that make threats to individuals or institutions or suggest that the commenter will take actions to harm the individual. VA encourages individuals not to submit duplicative comments. We will post acceptable comments from multiple unique commenters even if the content is identical or nearly identical to other comments. Any public comment received after the comment