

associated forms, and the Impact Story submission form.

*Affected Public:* State, Territorial, Tribal, and certain Local Governments.

*Estimated Number of Respondents:* 30,000.

*Frequency of Response:* As required.

*Estimated Total Number of Annual Responses:* 82,874.

*Estimated Time per Response:* 15 minutes to 1 hour for Award and Payment forms, up to 100 hours for Annual Recovery Plan Performance Reports, up to 15 hours for annual and quarterly Project and Expenditure Reports, up to 2 hours for Title I NEPA Environmental Reviews, and up to 1 hour for optional impact story submissions, in addition to time spent on previously collected items.

*Estimated Total Annual Burden Hours:* 628,494.

*Authority:* 44 U.S.C. 3501 *et seq.*

**Spencer W. Clark,**

Treasury PRA Clearance Officer.

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**BILLING CODE 4810-AK-P**

## DEPARTMENT OF THE TREASURY

### Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Internal Revenue Service (IRS) Information Collection Requests

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

**ACTION:** Notice.

**SUMMARY:** The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

**DATES:** Comments should be received on or before August 30, 2024 to be assured of consideration.

**ADDRESSES:** Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to [www.reginfo.gov/public/do/PRAMain](http://www.reginfo.gov/public/do/PRAMain). Find this particular information collection by selecting "Currently under 30-day Review—Open for Public Comments" or by using the search function.

**FOR FURTHER INFORMATION CONTACT:** Copies of the submissions may be obtained from Melody Braswell by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling

(202) 622-1035, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

#### SUPPLEMENTARY INFORMATION:

##### Internal Revenue Service (IRS)

1. *Title:* Payout Requirements for Type III Supporting Organizations that are not Functionally Integrated.

*OMB Number:* 1545-2157.

*Regulation Project Number:* TD 9605.

*Abstract:* This document contains final regulations regarding the requirements to qualify as a Type III supporting organization that is operated in connection with one or more supported organizations. The regulations reflect changes to the law made by the Pension Protection Act of 2006. The regulations will affect Type III supporting organizations and their supported organizations.

*Current Actions:* There is no change in the paperwork burden previously approved by OMB. However, the estimated number of responses were updated based on current filing data.

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

*Affected Public:* Not-for-profit institutions, State, local or Tribal governments.

*Estimated Number of Respondents:* 6,089.

*Estimated Time per Respondent:* 2 hours.

*Estimated Total Annual Burden Hours:* 12,178.

2. *Title:* Limited Payability Claim Against the United States for Proceeds of An Internal Revenue Refund Check.

*OMB Number:* 1545-2024.

*Document Number:* 13818.

*Abstract:* Form 13818, *Limited Payability Claim Against the United States for the Proceeds of an Internal Revenue Refund Check*, is sent to the payee (taxpayer). This form is designed to provide taxpayers a method to file a claim for a replacement check when the original check is over 12 months old.

*Current Actions:* There are no changes to the burden previously approved by OMB. This request is to extend the current approval for another 3 years.

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

*Affected Public:* Individuals or households, Businesses, and other for-profit organizations.

*Estimated Number of Respondents:* 6,000.

*Estimated Time per Respondent:* 1 hr.

*Estimated Total Annual Burden Hours:* 6,000.

3. *Title:* U.S. Information Return—Trust Accumulation of Charitable Amounts.

*OMB Number:* 1545-0094.

*Form Number:* 1041-A.

*Abstract:* Form 1041-A is used to report the information required in Internal Revenue Code section 6034 concerning accumulation and distribution of charitable amounts. Trusts claiming a contributions deduction under section 642(c) or split-interest trusts described in section 4947(a)(2) use Form 1041-A to report information required by section 6034.

*Current Actions:* There are changes (reduction in filers) in the paperwork burden previously approved by OMB. The Tax Cuts and Jobs Act of 2017 (Pub. L. 115-97) amended section 641(c)(2). As a result, Electing Small Business Trusts (ESBTs) are no longer subject to the charitable information reporting requirements under section 6034 and do not file Form 1041-A. This form is being submitted for renewal purposes only.

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

*Affected Public:* Businesses or other for-profit organizations, and individuals.

*Estimated Number of Respondents:* 6,700.

*Estimated Time per Respondent:* 36 hours, 40 minutes.

*Estimated Total Annual Burden Hours:* 245,622.

4. *Title:* Information Reporting Requirements under Code sec. 6039.

*OMB Number:* 1545-2129.

*Document Number:* Forms 3921 and 3922.

*Abstract:* Form 3921 is a copy of the information return filed with the Internal Revenue Service by the corporation which transferred shares of stock to a recipient. Form 3922 is used by the corporation to record a transfer of the legal title of a share of stock acquired by the employee where the stock was acquired pursuant to the exercise of an option described in Internal Revenue Code section 423(c). Treasury Decision 9470 contains the final regulations relating to the return and information statement requirements under Internal Revenue Code section 6039. These regulations reflect changes to section 6039 made by section 403 of the Tax Relief and Health Care Act of 2006.

*Current Actions:* There are no changes to the burden previously approved by OMB. This request is to extend the current approval for another 3 years.

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

*Affected Public:* Business and other for-profit organizations.

*Estimated Number of Respondents:* 6,676,894.

*Estimated Time per Respondent:* 25 min.

*Estimated Total Annual Burden Hours:* 1,457,411.

**5. Title:** Product Liability Losses and Accumulations for Product Liability Losses.

*OMB Number:* 1545–0863.

*Regulation Project Number:* T.D. 8096.

*Abstract:* T.D. 8096 provides final regulations relating to product liability losses and accumulations for the payment of reasonable anticipated product liability losses. Changes to the applicable tax law were made by the Revenue Act of 1978. Generally, a taxpayer who sustains a product liability loss must carry the loss back 10 years. However, a taxpayer may elect to have such loss treated as a regular net operating loss under section 172. If desired, such election is made by attaching a statement to the tax return. This statement will enable the IRS to monitor compliance with the statutory requirements.

*Current Actions:* There is no change to this existing regulation or to the paperwork burden previously approved by OMB.

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

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 5,000.

*Estimated Time per Respondent:* 30 minutes.

*Estimated Total Annual Burden Hours:* 2,500.

**6. Title:** Low-Income Housing Credit Agencies Report of Noncompliance or Building Disposition.

*OMB Number:* 1545–1204.

*Form Number:* 8823.

*Abstract:* Under Internal Revenue Code section 42(m)(1)(B)(iii), state housing credit agencies are required to notify the IRS of any building disposition or noncompliance with the low-income housing tax credit provisions. A separate form must be filed for each building that is not in compliance. The IRS uses this information to determine whether the low-income housing credit is being correctly claimed and whether there is any credit recapture.

*Current Actions:* There are no changes being made to the form at this time, changes to the burden estimates are due to IRS most current filing data.

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

*Affected Public:* State or local government housing credit agencies.

*Estimated Number of Respondents:* 14,474.

*Estimated Time per Respondent:* 15.16 hours.

*Estimated Total Annual Burden Hours:* 219,426.

**7. Title:** Refunds and Credits; Periods of Limitations; Financial Disability.

*OMB Number:* 1545–1649.

*Revenue Procedure:* Revenue Procedure 99–21.

*Abstract:* Generally, under section 6511(a), a taxpayer must file a claim for credit or refund of tax within three years after the date of filing a tax return or within two years after the date of payment of the tax, whichever period expires later. Under section 6511(h), the statute of limitations on claims for credit or refund is suspended for any period of an individual taxpayer's life during which the taxpayer is unable to manage his or her financial affairs because of a medically determinable mental or physical impairment, if the impairment can be expected to result in death, or has lasted (or can be expected to last) for a continuous period of not less than 12 months.

*Current Actions:* There is no change in the paperwork burden previously approved by OMB. The revenue procedure is being submitted for renewal purposes only.

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

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 48,200.

*Estimated Time per Response:* 30 minutes.

*Estimated Total Annual Burden Hours:* 24,100.

**8. Title:** Statement of Liability of Lender, Surety, or Other Person for Withholding Taxes.

*OMB Number:* 1545–2254.

*Form Number:* Form 4219.

*Abstract:* Third parties who directly pay another's payrolls can be held liable for the full amount of taxes required to be withheld but not paid to the Government (subject to the 25% limitation). IRC 3505 deals with persons who supply funds to an employer for the purpose of paying wages. The notification that a third party is paying or supplying wages will usually be made by filing of the Form 4219, Statement of Liability of Lender, Surety, or Other Person for Withholding Taxes. The Form 4219, Statement of Liability of Lender, Surety, or Other Person for Withholding Taxes, is to be submitted and associated with each employer and for every calendar quarter for which a liability under section 3505 is incurred.

*Current Actions:* There have been no changes to the form that would affect burden.

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

*Affected Public:* Businesses and other for-profit organizations, Not-for-profit

institutions, Farms, Federal Government, State, Local, or Tribal Government.

*Estimated Number of Respondents:* 1,000.

*Estimated Time per Respondent:* 12 hours, 50 minutes.

*Estimated Total Annual Burden Hours:* 12,833.

**9. Title:** Itemized Statement Component of Advisee List.

*OMB Number:* 1545–1686.

*Form Number:* Form 13976.

*Abstract:* Internal Revenue Code (IRC) Section 6112, (as amended by the American Jobs Creation Act of 2004, Pub. L. 108–357), requires that each material advisor with respect to any reportable transaction shall maintain (in such manner as the Secretary may by regulations prescribe) a list identifying each person with respect to whom the advisor acted as a material advisor. Form 13976, Itemized Statement Component of Advisee List, may be used by Material Advisors for the purpose of preparing and maintaining list with respect to reportable transaction under section 6112, but the form is not required to be used under 301.6112–1, but is offered as an option for maintaining the transaction participants list.

*Current Actions:* There is no change to the paperwork burden previously approved by OMB.

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

*Affected Public:* Business or other for-profit organizations, individuals or households, and not-for-profit institutions.

*Estimated Number of Respondents:* 500.

*Estimated Time per Respondent:* 100.

*Estimated Total Annual Burden Hours:* 50,000 hours.

**10. Title:** Information Reporting by Passport Applicants.

*OMB Number:* 1545–1359.

*Regulation Number:* T.D. 9679.

*Abstract:* These final regulations provide information reporting rules for certain passport applicants. These final regulations apply to certain individuals applying for passports (including renewals) and provide guidance to such individuals about the information that must be included with their passport application.

*Current Actions:* There is no change to the paperwork burden previously approved by OMB.

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

*Affected Public:* Individuals or Households.

*Estimated Number of Respondents:* 12,133,537.

*Estimated Time per Response:* 6 minutes.

*Estimated Total Annual Burden Hours:* 1,213,354 hours.

**11. Title:** Manufacturers Excise Taxes on Sporting Goods and Firearms and Other Administrative Provisions of Special Application to Manufacturers and Retailers Excise Taxes Reporting and Recordkeeping Requirements.

*OMB Number:* 1545-0723.

*Regulation Project Number:* T.D. 8043.

*Abstract:* Chapters 31 and 32 of the Internal Revenue Code impose excise taxes on the sale or use of certain articles. Code section 6416 allows a credit or refund of the tax to manufacturers in certain cases. Code sections 6420, 6421, and 6427 allow credits or refunds of the tax to certain users of the articles. This regulation contains reporting and recordkeeping requirements that enable the IRS and taxpayers to verify that the proper amount of tax is reported or excluded.

*Current Actions:* There is no change in the paperwork burden previously approved by OMB. The regulation is being submitted for renewal purposes only.

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

*Affected Public:* Business or other for-profit or not-for-profit institutions.

*Estimated Number of Respondents:* 1,500,000.

*Estimated Time per Response:* 19 minutes.

*Estimated Total Annual Burden Hours:* 475,000.

**12. Title:** Guidance under Sections 897, 1445, and 6109 to require use of Taxpayer Identifying Numbers on Submission under the Section 897 and 1445.

*OMB Number:* 1545-1797.

*Document Number:* TD 9082, TD 9751.

*Abstract:* The collection of information relates to applications for withholding certificates under section 1.1445-3 to be filed with the IRS with respect to (1) dispositions of U.S. real property interests that have been used by foreign persons as a principle residence within the prior 5 years and excluded from gross income under section 121 and (2) dispositions of U.S. real property interests by foreign persons in deferred like kind exchanges that qualify for nonrecognition under section 1031.

*Current Actions:* There are no changes to the burden previously approved by OMB. This request is to extend the current approval for another 3 years.

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

*Affected Public:* Individuals or households and Business or other for-profit.

*Estimated Number of Respondents:* 50.

*Estimated Time per Respondent:* 2 hrs.

*Estimated Total Annual Burden Hours:* 100.

**13. Title:** Claim for Refund and Request for Abatement.

*OMB Number:* 1545-0024.

*Form Number:* 843.

*Abstract:* Internal Revenue Code section 6402, 6404, and sections 301.6402-2, 301.6404-1, and 301.6404-3 of the regulations allow for refunds of taxes (except income taxes) or refund, abatement, or credit of interest, penalties, and additions to tax in the event of errors or certain actions by the IRS. Form 843 is used by taxpayers to claim these refunds, credits, or abatements.

*Current Actions:* There are no changes being made to the form at this time.

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

*Affected Public:* Business or other for-profit organizations, individuals or households, not-for-profit institutions, farms, and State, local or Tribal governments.

*Estimated Number of Responses:* 550,500.

*Estimated Time per Respondent:* 1 hr., 35 min.

*Estimated Total Annual Burden Hours:* 875,295.

**14. Title:** Disclosure of Tax Return Information for Purposes of Quality or Peer Reviews, Due to Incapacity or Death of Tax Return Preparer.

*OMB Number:* 1545-1209.

*Regulation Project Number:* TD 8383.

*Abstract:* These regulations govern the circumstances under which tax return information may be disclosed for purposes of conducting quality or peer reviews, and disclosures that are necessary because of the tax return preparer's death or incapacity.

*Current Actions:* There is no change to this existing regulation.

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

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 250,000.

*Estimated Time per Respondent:* 1 hour.

*Estimated Total Annual Burden Hours:* 250,000.

**15. Title:** Application for Determination of Employee Stock Ownership Plan (ESOP).

*OMB Number:* 1545-0284.

*Form Number:* 5309.

*Abstract:* Internal Revenue Code section 404(a) allows employers an income tax deduction for contributions to their qualified deferred compensation plans. Form 5309 is used to request an IRS determination letter about whether the plan is qualified under Code section 409 or 4975(e)(7).

*Current Actions:* There are no changes being made to the form at this time.

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

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 3,655.

*Estimated Time per Respondent:* 10 hours, 47 minutes.

*Estimated Total Annual Burden Hours:* 39,437.

**16. Title:** Special Rules and Certificate of Partner-Level Items to Reduce Section 1446 Withholding.

*OMB Number:* 1545-1934.

*Regulation and Form Number:* T.D. 9394 and Form 8404-C.

*Abstract:* T.D. 9394 contains final regulations regarding when a partnership may consider certain deductions and losses of a foreign partner to reduce or eliminate the partnership's obligation to pay withholding tax under section 1446 on effectively connected taxable income allocable under section 704 to such partner. Form 8804-C is used by a foreign partner that voluntarily submit to the partnership if it chooses to provide a certification that could reduce or eliminate the partnership's withholding tax obligation under section 1446 (1446 tax) on the partner's allocable share of effectively connected income (ECTI) from the partnership.

*Current Actions:* There is no change to the paperwork burden previously approved by OMB.

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

*Affected Public:* Businesses and other for-profit organizations, Individuals or Households, and Not-for-Profit Organizations.

#### **Form 8804-C**

*Estimated Number of Respondents:* 1,000.

*Estimated Time per Response:* 18.7 hours.

*Estimated Total Annual Burden Hours:* 18,700 hours.

**17. Title:** Electronic Deposit of Tax Refund of \$1 Million or More.

*OMB Number:* 1545-1763.

*Form Number:* Form 8302.

*Abstract:* Form 8302 is used to report an electronic deposit of a tax refund of \$1 million or more directly into an account at any U.S. bank or other

financial institution that accepts electronic deposits.

*Current Actions:* There is no change to the existing collection. However, the estimated number of responses was updated based on current filing data.

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

*Affected Public:* Businesses or other for-profit organizations.

*Estimated Number of Responses:* 160.

*Estimated Time per Respondent:* 1 hour, 42 minutes.

*Estimated Total Annual Burden Hours:* 272.

18. *Title:* Electronic Filing of Form W-4.

*OMB Number:* 1545-1435.

*Regulation Number:* T.D. 8706.

*Abstract:* Information is required by the Internal Revenue Service to verify compliance with regulation section 31.3402(f)(2)-1(g)(1), which requires submission to the Service of certain withholding exemption certificates. The affected respondents are employers that choose to make electronic filing of Forms W-4 available to their employees.

*Current Actions:* There is no change to the paperwork burden previously approved by OMB.

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

*Affected Public:* Business or other for-profit organizations, not for-profit institutions, and Federal, State, local or Tribal governments.

*Estimated Number of Respondents:* 2,000.

*Estimated Number of Responses:* 160,000.

*Estimated Time per Response:* 15 minutes.

*Estimated Total Annual Burden Hours:* 40,000 hours.

19. *Title:* Cancellation of Debt.

*OMB Number:* 1545-1424.

*Form Number:* 1099-C.

*Regulation Project Number:* TD 9793.

*Abstract:* This form is used by Federal Government agencies, financial institutions, and credit unions to report the cancellation or forgiveness of a debt of \$600 or more, as required by section 6050P of the Internal Revenue Code. The IRS uses the form to verify compliance with the reporting rules and to verify that the debtor has included the proper amount of canceled debt in income on his or her income tax return.

#### TD 9793

*Abstract:* These regulations under section 6050P of the Internal Revenue Code (Code), relating to the rule in § 1.6050P-1(b)(2)(iv) that the 36-month non-payment testing period is an identifiable event triggering an

information reporting obligation on Form 1099-C for discharge of indebtedness by certain entities.

*Current Actions:* There are no changes being made to the form or regulation at this time.

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

*Affected Public:* Business or other for-profit organizations, not-for-profit institutions, and the Federal Government.

*Estimated Number of Responses:* 6,540,900.

*Estimated Time per Response:* 13 minutes.

*Estimated Total Annual Burden Hours:* 1,438,998.

20. *Title:* Credit for Increasing Research Activities.

*OMB Number:* 1545-0619.

*Form Number:* 6765.

*Abstract:* Internal Revenue Code section 38 allows a credit against income tax (Determined under IRC section 41) for an increase in research activities in a trade or business. Form 6765 is used by businesses and individuals engaged in a trade or business to figure and report the credit. The data is used to verify that the credit claimed is correct.

*Current Actions:* There is no change to the paperwork burden previously approved by OMB.

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

*Affected Public:* Business or other for-profit organizations, individuals, and not-for-profit institutions.

*Estimated Number of Respondents:* 15,805.

*Estimated Time per Respondent:* 18 hours, 3 minutes.

*Estimated Total Annual Burden Hours:* 285,281 hours.

21. *Title:* Request for Change in Plan/Trust Year (Form 5308).

*OMB Number:* 1545-0201.

*Form Number:* Form 5308.

*Abstract:* Form 5308 is used to request permission to change the plan or trust year for a pension benefit plan. The information submitted is used in determining whether IRS should grant permission of the change.

*Current Actions:* There is no change to the existing collection. However, the time per respondent was recalculated for a better estimate.

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

*Affected Public:* Businesses or other for-profit organizations.

*Estimated Number of Responses:* 3.

*Estimated Time per Respondent:* 7 hours, 54 minutes.

*Estimated Total Annual Burden Hours:* 24.

22. *Title:* Treaty-Based Return Position Disclosure.

*OMB Number:* 1545-1354.

*Document Number:* 8833.

*Abstract:* Revenue Procedure 2010-19 provides guidance for individuals who emigrate from Canada and wish to make an election for U.S. federal income tax purposes. Form 8833 is used by taxpayers to make the treaty-based return position disclosure required by section 6114.

*Current Actions:* There are no changes to the burden previously approved by OMB. This request is to extend the current approval for another 3 years.

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

*Affected Public:* Business and other for-profit organizations.

*Estimated Number of Respondents:* 4,100.

*Estimated Time per Respondent:* 7 hrs., 25 min.

*Estimated Total Annual Burden Hours:* 25,740.

23. *Title:* Continuation Coverage Requirements Application to Group Health Plans.

*OMB Number:* 1545-1581.

*Regulation Number:* REG-209485-86 (TD 8812).

*Abstract:* The regulations require group health plans to provide notices to individuals who are entitled to elect COBRA (The Consolidated Omnibus Budget Reconciliation Act of 1985) continuation coverage of their election rights. Individuals who wish to obtain the benefits provided under the statute are required to provide plans notices in the cases of divorce from the covered employee, a dependent child's ceasing to be dependent under the terms of the plan, and disability. Most plans will require that elections of COBRA continuation coverage be made in writing. In cases where qualified beneficiaries are short by an insignificant amount in a payment made to the plan, the regulations require the plan to notify the qualified beneficiary if the plan does not wish to treat the tendered payment as full payment. If a health care provider contacts a plan to confirm coverage of a qualified beneficiary, the regulations require that the plan disclose the qualified beneficiary's complete rights to coverage.

*Current Actions:* There is no change to the paperwork burden previously approved by OMB.

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

*Affected Public:* Business or other for-profit organizations, individuals or households, and not-for-profit institutions.

*Estimated Number of Respondents:* 12,079,600.

*Estimated Time per Response:* Varies from 30 seconds to 330 hours, depending on individual circumstances, with an estimated average of 14 minutes.

*Estimated Total Annual Burden Hours:* 404,640 hours.

*24. Title:* Monthly Tax Return for Wagers (Form 730).

*OMB Number:* 1545–0235.

*Form Number:* Form 730.

*Abstract:* Form 730 is used to identify taxable wagers under Internal Revenue Code section 4401 and collect the tax monthly. The information is used to determine if persons accepting wagers are correctly reporting the amount of wagers and paying the required tax.

*Current Actions:* There is no change to the existing collection. However, the estimated number of responses was updated based on current filing data.

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

*Affected Public:* Businesses or other for-profit organizations.

*Estimated Number of Responses:* 17,796.

*Estimated Time per Respondent:* 8 hours, 11 minutes.

*Estimated Total Annual Burden Hours:* 145,749.

*25. Title:* Carryover of Passive Activity Losses and Credits and At-Risk losses to Bankruptcy Estates for Individuals.

*OMB Number:* 1545–1375.

*Regulation Project Number:* T.D. 8537.

*Abstract:* These regulations relate to the application of carryover of passive activity losses and credits and at risk losses to the bankruptcy estates of individuals. The final regulations affect individual taxpayers who file bankruptcy petitions under chapter 7 or chapter 11 of title 11 of the United States Code and have passive activity losses and credits under section 469 or losses under section 465.

*Current Actions:* There are no changes being made to this existing regulation or to the paperwork burden previously approved by OMB.

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

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 500.

*Estimated Time per Respondent:* 12 Minutes.

*Estimated Total Annual Burden Hours:* 100.

*26. Title:* Adjustments to Basis of Stock and Indebtedness to Shareholders of S Corporations and Treatment of Distributions by S Corporations to Shareholders.

*OMB Number:* 1545–1139.

*Regulation Project Number:* TD 9300 and TD 9428.

*Abstract:* This document contains final regulations relating to the passthrough of items of an S corporation to its shareholders, the adjustments to the basis of stock of the shareholders, and the treatment of distributions by an S corporation. Changes to the applicable law were made by the Subchapter S Revision Act of 1982, the Tax Reform Act of 1984, the Tax Reform Act of 1986, the Technical and Miscellaneous Revenue Act of 1988, and the Small Business Job Protection Act of 1996. These regulations provide the public with guidance needed to comply with the applicable law and will affect S corporations and their shareholders.

*Current Actions:* There are no changes being made to this existing regulation or to the paperwork burden previously approved by OMB.

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

*Affected Public:* Business or other for-profit organizations and individuals.

*Estimated Number of Responses:* 2,000.

*Estimated Time per Respondent:* 6 minutes.

*Estimated Total Annual Burden Hours:* 200.

*27. Title:* Salary Reduction Simplified Employee Pension—Individual Retirement Accounts Contribution Agreement.

*OMB Number:* 1545–1012.

*Document Number:* 5305A SEP.

*Abstract:* Form 5305A–SEP is used by an employer to make an agreement to provide benefits to all employees under a Simplified Employee Pension (SEP) described in Internal Revenue Code section 408(k). This form is not to be filed with the IRS, but is to be retained in the employer's records as proof of establishing a SEP and justifying a deduction for contributions made to the SEP.

*Current Actions:* There are no changes to the burden previously approved by OMB. This request is to extend the current approval for another 3 years.

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

*Affected Public:* Business and other for-profit organizations.

*Estimated Number of Respondents:* 100,000.

*Estimated Time per Respondent:* 9 hrs., 43 min.

*Estimated Total Annual Burden Hours:* 972,000.

*28. Title:* PTIN Supplemental Application for U.S. Citizens Without A Social Security Number Due to Conscientious Religious Objection.

*OMB Number:* 1545–2188.

*Form Number:* 8945.

*Abstract:* Form 8945 is used by U.S. citizens who are members of certain recognized religious groups that want to prepare tax returns for compensation. Most individuals applying for a Preparer Tax Identification Number (PTIN) will have a social security number, which will be used to help establish their identity. However, there exists a population of U.S. residents that are religious objectors and do not have social security numbers. Form 8945 was created to assist that population in establishing their identity while applying for a PTIN.

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

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

*Affected Public:* Businesses and other for-profit organizations.

*Estimated Number of Respondents:* 500.

*Estimated Time per Respondent:* 7 hours, 11 min.

*Estimated Total Annual Burden Hours:* 3,590.

*29. Title:* Diesel Fuel and Kerosene Excise Tax; Dye Injection.

*OMB Number:* 1545–1418.

*Regulation Project Number:* TD 9199.

*Abstract:* This document contains regulations relating to the diesel fuel and kerosene excise tax. These regulations reflect changes made by the American Jobs Creation Act of 2004 regarding mechanical dye injection systems for diesel fuel and kerosene. These regulations affect certain enterers, refiners, terminal operators, and through putters.

*Current Actions:* There are no changes to the burden previously approved by OMB. This request is to extend the current approval for another 3 years.

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

*Affected Public:* Business and other for-profit organizations.

*Estimated Number of Respondents:* 1.

*Estimated Time per Respondent:* 1 hr.

*Estimated Total Annual Burden Hours:* 1.

*30. Title:* Acquisition or Abandonment of Secured Property.

*OMB Number:* 1545–0877.

*Form Number:* 1099–A.

*Abstract:* This form is used by persons who lend money in connection with a trade or business, and who acquire an interest in the property that is security for the loan or who have reason to know that the property has been abandoned, to report the acquisition or abandonment.

*Current Actions:* There are no changes being made to the form at this time.

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

*Affected Public:* Businesses or other for-profit organizations.

*Estimated Number of Responses:* 466,000.

*Estimated Time per Response:* 10 minutes.

*Estimated Total Annual Burden Hours:* 74,560.

**31. Title:** Sales of Business Property.

*OMB Number:* 1545-0184.

*Form Number:* Form 4797.

*Abstract:* Form 4797 is used by taxpayers to report sales, exchanges, or involuntary conversions of assets used in a trade or business. It is also used to compute ordinary income from recapture and the recapture of prior year losses under section 1231 of the Internal Revenue Code.

*Current Actions:* There are no changes being made to the form at this time. The forms are being submitted for renewal purposes only.

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

*Affected Public:* Business or other for-profit organizations, individuals or households, and farms.

*Estimated Number of Respondents:* 211,536.

*Estimated Time per Response:* 51 hours, 7 minutes.

*Estimated Total Annual Burden Hours:* 10,813,730.

**32. Title:** Information Regarding Beneficiaries Acquiring Property From a Decedent.

*OMB Number:* 1545-2264.

*Form Number:* 8971.

*Abstract:* The Surface Transportation and Veterans Health Care Choice Improvement Act of 2015 requires executors of an estate and other persons who are required to file a Form 706, Form 706-NA, or Form 706-A, to report to the Internal Revenue Service (IRS) and to each beneficiary receiving property from an estate tax value of the property, if the return is filed after July 31, 2015. Form 8971 is used to report to the IRS and a Schedule A will be sent to each beneficiary and a copy of each Schedule A will be attached to the Form 8971. Some property received by a beneficiary may have a consistency requirement, meaning that the beneficiary must use the value reported on the Schedule A as the beneficiary's initial basis of the property. A beneficiary is an individual, trust, or other estate who has acquired (or is expected to acquire) property from the estate. If the executor is also a beneficiary who has acquired (or is expected to acquire) property from the

estate, the executor is a beneficiary for purposes of the Form 8971 and the attached Schedule A.

*Current Actions:* There are no changes being made to the form at this time.

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

*Affected Public:* Individuals, business or other for-profit organization, and not-for-profit institutions.

*Estimated Number of Responses:* 10,000.

*Estimated Time per Response:* 20 hours.

*Estimated Total Annual Burden Hours:* 200,000.

**33. Title:** ABLE Account Contribution Information; Distributions from ABLE Accounts.

*OMB Number:* 1545-2262.

*Form Numbers:* 5498-QA; 1099-QA.

*Abstract:* Form 5498-QA, ABLE Account Contributions Information. Public Law 113-295, ABLE Act of 2014 allows individuals and families to set money aside in this special account for the purpose of supporting individuals with disabilities to maintain health, independence, and quality of life, without impacting eligibility for other social service financial assistance programs such as Medicaid. Form 1099-QA allows these individuals and families to draw from the special account.

*Current Actions:* There are no changes being made to the forms at this time.

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

*Affected Public:* Individuals or households.

*Estimated Number of Responses:* 20,000.

*Estimated Time per Respondent:* 22 minutes.

*Estimated Total Annual Burden Hours:* 3,600.

**34. Title:** Mortgage Credit Certificates (MCCs).

*OMB Number:* 1545-0922.

*Regulation Project Number:* Form 8329 and Form 8330.

*Abstract:* Mortgage Credit Certificates provide qualified holders of the certificates with a credit against income tax liability. In general, an Issuer elects to establish a mortgage credit certificate program in lieu of issuing qualified mortgage revenue bonds. Section 25 of the Code permits states and political subdivisions to elect to issue Mortgage Credit Certificates in lieu of qualified mortgage revenue bonds. Form 8329 is used by lending institutions and Form 8330 is used by state and local governments to provide the IRS with information on the issuance of mortgage credit certificates (MCCs) authorized under Internal Revenue Code section 25.

IRS matches the information supplied by lenders and issuers to ensure that the credit is computed properly.

*Current Actions:* There is no change to the burden previously approved.

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

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* Form 8329—10,000; Form 8330—2,000.

*Estimated Time per Respondent:* Form 8329—5 hrs. 53 min.; Form 8330—7 hrs. 28 min.

*Estimated Total Annual Burden Hours:* Form 8329—58,800; Form 8330—14,920.

**35. Title:** Passive Activity Loss Limitations.

*OMB Number:* 1545-1008.

*Form Number:* 8582.

*Abstract:* Internal Revenue Code section 469 limits the passive activity losses that a taxpayer may deduct. The passive activity losses from passive activities, to the extent that they exceed income from passive activities, cannot be deducted against nonpassive income. Form 8582 is used to figure the passive activity loss allowed and the actual loss to be reported on the tax returns.

*Current Actions:* There is no change to the form at this time.

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

*Affected Public:* Individuals or households, estates, and trusts.

*Estimated Number of Respondents:* 400,000.

*Estimated Time per Respondent:* 3 hours, 12 minutes.

*Estimated Total Annual Burden Hours:* 1,280,000.

**36. Title:** Payments from Qualified Education Programs (Under Sections 529 and 530).

*OMB Number:* 1545-1760.

*Form Number:* Form 1099-Q.

*Abstract:* Form 1099-Q is used to report distributions from private and state qualified tuition programs as required under Internal Revenue Code sections 529 and 530.

*Current Actions:* There are no changes to the burden previously approved by OMB. This submission is for renewal purposes.

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

*Affected Public:* Businesses or other for-profit organizations.

*Estimated Number of Responses:* 3,649,000.

*Estimated Time per Respondent:* 13 minutes.

*Estimated Total Annual Burden Hours:* 802,780.

**37. Title:** Optional Election to Make Monthly 706(a) Computations.

OMB Number: 1545–1768.

Revenue Procedure Number: 2003–84.

**Abstract:** This procedure allows certain partnerships that invest in tax-exempt obligations to make an election that enables the partners to take into account monthly the inclusions required under sections 702 and 707(c) of the Code and provides rules for partnership income tax reporting under section 6031 for such partnerships. Rev. Proc. 2002–68 modified and superseded.

**Current Actions:** There are no changes being made to the revenue procedure at this time.

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

**Affected Public:** Business or other for-profit organizations.

**Estimated Number of Respondents:** 1,000.

**Estimated Time per Respondent:** 30 mins.

**Estimated Total Annual Burden Hours:** 500.

**38. Title:** Excise Tax on Certain Transfers of Qualifying Geothermal or Mineral Interests.

OMB Number: 1545–2099.

Form Number: 8924.

**Abstract:** This form is required by Section 403 of the Tax Relief and Health Care Act of 2006 which imposes an excise tax on certain transfers of qualifying mineral or geothermal interests.

**Current Actions:** There are no changes being made to the form at this time.

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

**Affected Public:** Businesses or other for-profit organizations.

**Estimated Number of Respondents:** 20.

**Estimated Time per Respondent:** 5 hours, 32 minutes.

**Estimated Total Annual Burden Hours:** 111.

**Authority:** 44 U.S.C. 3501 *et seq.*

**Melody Braswell,**

Treasury PRA Clearance Officer.

[FR Doc. 2024–16844 Filed 7–30–24; 8:45 am]

BILLING CODE 4830–01–P

## DEPARTMENT OF VETERANS AFFAIRS

### Solicitation of Nomination for Appointment to the Advisory Committee on Women Veterans

**ACTION:** Notice.

**SUMMARY:** The Department of Veterans Affairs (VA) is seeking nominations of qualified candidates to be considered

for membership on the Advisory Committee on Women Veterans (“the Committee”) for the 2024 membership cycle.

**DATES:** Nominations for membership on the Committee must be received by August 12, 2024, no later than 4:00 p.m., eastern standard time. Packages received after this time will not be considered for the current membership cycle.

**ADDRESSES:** All nomination packages should be sent to the Advisory Committee Management Office at [vaadvisorycmte@va.gov](mailto:vaadvisorycmte@va.gov) with subject line: Nomination to Women Veterans.

**FOR FURTHER INFORMATION CONTACT:** Shannon Middleton, Assistant Designated Federal Officer, Center for Women Veterans, Department of Veterans Affairs, 810 Vermont Avenue NW, (00W), Washington, DC 20420, telephone 202–461–6194.

**SUPPLEMENTARY INFORMATION:** In carrying out the duties set forth, the Committee provides a Congressionally-mandated report to the Secretary each year, which includes:

(1) An assessment of the needs of women Veterans with respect to compensation, health care, rehabilitation, outreach, and other benefits and programs administered by VA;

(2) A review of the programs and activities of VA designed to meet such needs;

(3) An assessment of the effects of intimate partner violence on women Veterans; and

(4) Recommendations (including recommendations for administrative and legislative action) as the Committee considers appropriate. The Committee reports to the Secretary, through the Director of the Center for Women Veterans.

**Authority:** The Committee is authorized by 38 U.S.C. 542, to provide advice to the Secretary of Veterans Affairs (Secretary) on: the administration of VA’s benefits and services (health care, rehabilitation benefits, compensation, outreach, and other relevant programs) for women Veterans; reports and studies pertaining to women Veterans; and the needs of women Veterans. In accordance with the statute and the Committee’s current charter, the majority of the membership shall consist of non-Federal employees appointed by the Secretary from the general public, serving as special government employees.

The Secretary appoints Committee members and determines the length of terms in which Committee members serve. A term of service for any member

may not exceed three (3) years.

However, the Secretary can reappoint members for additional terms. Each year, there are several vacancies on the Committee, as members’ terms expire.

**Membership Criteria:** The Committee is currently comprised of 12 members. By statute, the Committee consists of members appointed by the Secretary from the general public, including: representatives of women Veterans; individuals who are recognized authorities in fields pertinent to the needs of women Veterans, including the gender specific health-care needs of women Veterans; representatives of both female and male Veterans with service-connected disabilities, including at least one female Veteran with a service-connected disability and at least one male Veteran with a service-connected disability; and women Veterans who are recently separated from service in the Armed Forces. Non-Veterans are also eligible for nomination.

The Committee meets at least two times annually, which may include a site visit to a VA field location. In accordance with Federal travel regulation, VA will cover travel expenses—to include per diem—for all members of the Committee, for any travel associated with official Committee duties. A copy of the Committee’s most recent charter and a list of the current membership can be found at [www.va.gov/ADVISORY/](http://www.va.gov/ADVISORY/) or [www.va.gov/womenvet/](http://www.va.gov/womenvet/).

In accordance with revised guidance regarding the ban on lobbyists serving as members of advisory boards and commissions, Federally-registered lobbyists are prohibited from serving on Federal advisory committees in an individual capacity. Additional information regarding this issue can be found at [www.federalregister.gov/articles/2014/08/13/2014-19140/revised-guidance-on-appointment-of-lobbyists-to-federal-advisory-committees-boards-and-commissions](http://www.federalregister.gov/articles/2014/08/13/2014-19140/revised-guidance-on-appointment-of-lobbyists-to-federal-advisory-committees-boards-and-commissions).

**Requirements for Nomination Submission:** Nomination packages must be typed (12-point font) and include: (1) a cover letter from the nominee and (2) a current resume that is no more than four pages in length. The cover letter must summarize: the nominee’s interest in serving on the Committee and contributions she/he can make to the Committee’s work; any relevant Veterans’ service activities she/he is currently engaged in; and the military branch affiliation and timeframe of military service (if applicable). To promote inclusion and demographic balance of membership, please include as much information related to your race, national origin, disability status,