

request for OMB approval. Comments will be of public record. Comments are invited on: (a) whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information has practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: September 25, 2024.

**Martha R. Brinson,**  
*Tax Analyst.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 8864

**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 general public and other Federal agencies to take this opportunity to comment on information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Form 8864, Biodiesel, Renewable Diesel, or Sustainable Aviation Fuels Credit.

**DATES:** Written comments should be received on or before December 2, 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). Include OMB control number 1545-1924 or Form 8864 in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Molly Stasko, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or at (202) 317-

6206 or through the internet at [Molly.J.Stasko@irs.gov](mailto:Molly.J.Stasko@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Biodiesel, Renewable Diesel, or Sustainable Aviation Fuels Credit.

*OMB Number:* 1545-1924.

*Form Number:* 8864.

*Abstract:* The Inflation Reduction Act of 2022 (IRA 2022) extended the section 40A biodiesel and renewable diesel fuels credit. The credit consists of the biodiesel credit, renewable diesel credit, biodiesel mixture credit, renewable diesel mixture credit and small Agri-biodiesel producer credit. IRA 2022 created a sustainable aviation fuel credit under section 40B. Claim the credit for the tax year in which the sale or use occurs. Partnership, S Corporations, Cooperatives, estates, and trusts must file this form to claim the credit.

*Current Actions:* There are no changes to form at this time, however the agency has updated the estimated number of responses based on the most recent filing data.

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

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

*Estimated Number of Respondents:* 4417.

*Estimated Time per Respondent:* 4 hrs., 13 mins.

*Estimated Total Annual Burden Hours:* 18,640.

The following paragraph applies to all 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 as long as 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.

*Request for Comments:* Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of

information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: September 25, 2024.

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

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## DEPARTMENT OF THE TREASURY

### Office of the Secretary

#### List of Countries Requiring Cooperation With an International Boycott

In accordance with section 999(a)(3) of the Internal Revenue Code of 1986, the Department of the Treasury is publishing a current list of countries which require or may require participation in, or cooperation with, an international boycott (within the meaning of section 999(b)(3) of the Internal Revenue Code of 1986).

On the basis of the best information currently available to the Department of the Treasury, the following countries require or may require participation in, or cooperation with, an international boycott (within the meaning of section 999(b)(3) of the Internal Revenue Code of 1986).

Iraq  
Kuwait  
Lebanon  
Libya  
Qatar  
Saudi Arabia  
Syria  
Yemen

**Lindsay Kitlinger,**

*International Tax Counsel (Tax Policy).*

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## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-NEW]

#### Agency Information Collection Activity: Veterans Group Life Insurance

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

**ACTION:** Notice.

**SUMMARY:** Veterans Benefits Administration(VBA), Department of