

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. 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: January 10, 2025.

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

[FR Doc. 2025-01070 Filed 1-16-25; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Revenue Procedure 2003-33

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

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

**SUMMARY:** The Internal Revenue Service (IRS), 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, Section 9100 Relief for 338 Elections.

**DATES:** Written comments should be received on or before March 18, 2025 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 Number 1545-1820—Section 9100 Relief for 338 Elections" in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or copies of this collection should be directed to Martha R. Brinson, at (202) 317-5753, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [Martha.R.Brinson@irs.gov](mailto:Martha.R.Brinson@irs.gov).

**SUPPLEMENTARY INFORMATION:**

**Title:** Section 9100 Relief for 338 Elections.

**OMB Number:** 1545-1820.

**Revenue Procedure Number:** 2003-33.

**Abstract:** Revenue Procedure 2003-33 provides qualifying taxpayers with an extension of time pursuant to § 301.9100-3 of the Procedure and Administration Regulations to file an election described in § 338(a) or § 338(h)(10) of the Internal Revenue Code to treat the purchase of the stock of a corporation as an asset acquisition.

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

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

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

**Estimated Number of Responses:** 60.

**Estimated Time per Respondent:** 5 hours.

**Estimated Total Annual Burden Hours:** 300.

The following paragraph applies to all of 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 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. 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: January 10, 2025.

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

[FR Doc. 2025-01069 Filed 1-16-25; 8:45 am]

BILLING CODE 4830-01-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 February 18, 2025 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:** Property Qualifying for the Energy Credit under Section 48 (Specifically, Performance & Quality for Small Wind Energy Property).

**OMB Number:** 1545-2259.

*Abstract:* Section 48(a)(3)(D) of the Internal Revenue Code allows a credit for energy property which meets, among other requirements, the performance and quality standards (if any) which have been prescribed by the Secretary by regulations (after consultation with the Secretary of Energy) and are in effect at the time of the acquisition of the property. Energy property includes small wind energy property. This notice provides the performance and quality standards that small wind energy property must meet to qualify for the energy credit under section 48.

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

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

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

*Estimated Number of Respondents:* 160.

*Estimated Time per Response:* 2 hours, 30 minutes.

*Estimated Total Annual Burden Hours:* 400.

2. *Title:* Waiver of 60-Day Rollover Requirement.

*OMB Number:* 1545–2269.

*Revenue Procedure:* 2020–46.

*Abstract:* Revenue Procedure 2020–46 modifies and updates Rev. Proc. 2016–47, 2016–37 I.R.B. 346. Section 3.02(2) of Rev. Proc. 2016–47 provides a list of permissible reasons for self-certification of eligibility for a waiver of the 60 day rollover requirement, and, in response to requests from stakeholders, this revenue procedure modifies that list by adding a new reason: a distribution was made to a state unclaimed property fund. As under Rev. Proc. 2016–47, a self-certification relates only to the reasons for missing the 60-day deadline, not to whether a distribution is otherwise eligible to be rolled over. An

appendix contains a model letter that may be used for self-certification.

Upon receipt of a self-certification, a plan administrator or IRA trustee may accept the contribution and treat it as having satisfied the requirements for a waiver of the 60-day requirement. Currently, the only way for a taxpayer to obtain a waiver of the 60 day requirement with respect to an amount distributed to a state unclaimed property fund is to apply to the Internal Revenue Service (IRS) for a favorable ruling, which is issued by the Tax Exempt and Government Entities Division (TE/GE). The user fee for a ruling is \$10,000. The program outlined in this revenue procedure permits taxpayers to receive the benefits of a waiver without paying a user fee.

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

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

*Affected Public:* Individuals or Households.

*Estimated Number of Respondents:* 160.

*Estimated Time per Response:* 3 hours.

*Estimated Total Annual Burden Hours:* 480.

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

**Melody Braswell,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2025–01196 Filed 1–16–25; 8:45 am]

**BILLING CODE 4830–01–P**

**UNITED STATES INSTITUTE OF PEACE**

**Notice Regarding Board of Directors Meetings**

**AGENCY:** United States Institute of Peace (USIP) and Endowment of the United States Institute of Peace.

**ACTION:** Announcement of meeting.

**SUMMARY:** USIP announces the next meeting of the Board of Directors.

**DATES:** Friday, January 24, 2025 (9 a.m.).

The next meeting of the Board of Directors will be held April 25, 2025.

**ADDRESSES:** 2301 Constitution Avenue NW, Washington, DC 20037.

**FOR FURTHER INFORMATION CONTACT:** Anna Dean, 202–429–7848, *adean@usip.org*.

**SUPPLEMENTARY INFORMATION:** Open Session—Portions may be closed pursuant to subsection (c) of section 552b of title 5, United States Code, as provided in subsection 1706(h)(3) of the United States Institute of Peace Act, Public Law 98–525.

**Authority:** 22 U.S.C. 4605(h)(3).

Dated: January 13, 2025.

**Rebecca Fernandes,**

*Director of Accounting.*

[FR Doc. 2025–01105 Filed 1–16–25; 8:45 am]

**BILLING CODE 2810–03–P**

**DEPARTMENT OF VETERANS AFFAIRS**

**Advisory Committee on United States Outlying Areas and Freely Associated States, Notice of Meeting**

The Department of Veterans Affairs (VA) gives notice under the Federal Advisory Committee Act, 5 U.S.C. ch. 10., that the Advisory Committee on United States Outlying Areas and Freely Associated States will hold a virtual meeting. The meeting will begin and end as follows:

Date	Time	Location	Open session
February 11, 2025 .....	6 p.m.–7 p.m. eastern standard time.	Virtual via Microsoft Teams; see meeting link below.	Yes.

The meeting is open to the public and will be available virtually via Microsoft Teams.

The purpose of the Committee is to advise the Secretary of Veterans Affairs on covered Veterans. The term “covered Veteran” is defined as a Veteran residing in American Samoa, Guam, Puerto Rico, the Commonwealth of the Northern Mariana Islands, the Virgin Islands of the United States, the Federated States of Micronesia, the Republic of the Marshall Islands, and

the Republic of Palau. The Committee advises on improving VA programs and services to serve covered Veterans better.

The meeting agenda will include the Committee’s review and a vote to submit its final draft report, with the Committee’s recommendations, to the Secretary of Veterans Affairs. Limited time will also be allocated to receive comments from the public.

Public members wishing to provide comments or join the meeting, please

use the following Microsoft Teams link: [https://teams.microsoft.com/l/meetup-join/19%3ameeting\\_OTdlNGUzYtAtYzI1Mi00Nzk5LWJlZDctODRmODAO0NjMyZWE2%40thread.v2/0?context=%7b%22Tid%22%3a%22e95f1b23-abaf-45ee-821d-b7ab251ab3bf%22%2c%22Oid%22%3a%2258df1cb4-ec74-4431-9191-301a3dd59ff8%22%7d](https://teams.microsoft.com/l/meetup-join/19%3ameeting_OTdlNGUzYtAtYzI1Mi00Nzk5LWJlZDctODRmODAO0NjMyZWE2%40thread.v2/0?context=%7b%22Tid%22%3a%22e95f1b23-abaf-45ee-821d-b7ab251ab3bf%22%2c%22Oid%22%3a%2258df1cb4-ec74-4431-9191-301a3dd59ff8%22%7d).

*Microsoft Teams:*

*Meeting ID:* 214 928 356 173.

*Passcode:* me2Sz2Mn.