

Director of the Office of Management and Budget (“OMB”) a report containing: (1) a list of all criminal regulatory offenses<sup>1</sup> enforceable by the OCC or the Department of Justice (“DOJ”); and (2) for each such criminal regulatory offense, the range of potential criminal penalties for a violation and the applicable mens rea standard<sup>2</sup> for the criminal regulatory offense.

This notice also announces a general policy, subject to appropriate exceptions and to the extent consistent with law, that when the OCC is deciding whether to refer alleged violations of criminal regulatory offenses to DOJ, officers and employees of the OCC should consider, among other factors:

- the harm or risk of harm, pecuniary or otherwise, caused by the alleged offense;
- the potential gain to the putative defendant that could result from the offense;
- whether the putative defendant held specialized knowledge, expertise, or was licensed in an industry related to the rule or regulation at issue; and
- evidence, if any is available, of the putative defendant’s general awareness of the unlawfulness of his conduct as well as his knowledge or lack thereof of the regulation at issue.

This general policy is not intended to, and does not, create any right or benefit, substantive or procedural, enforceable at law or in equity by any party against the United States, its departments, agencies, or entities, its officers, employees, or agents, or any other person.

Date: June 16, 2025.

**Patrick T. Tierney,**

*Assistant Director, Office of the Comptroller of the Currency.*

[FR Doc. 2025–11329 Filed 6–18–25; 8:45 am]

**BILLING CODE 4810–33–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Agency Collection Activities; Requesting Comments on Form 8288–B

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

**ACTION:** Notice of information collection; request for comments.

**SUMMARY:** In accordance with the Paperwork Reduction Act of 1995, the

<sup>1</sup> “Criminal regulatory offense” means a Federal regulation that is enforceable by a criminal penalty. E.O. 14294, sec. 3(b).

<sup>2</sup> “Mens rea” means the state of mind that by law must be proven to convict a particular defendant of a particular crime. E.O. 14294, sec. 3(c).

IRS is inviting comments on the information collection request outlined in this notice.

**DATES:** Written comments should be received on or before August 19, 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 Control No. 1545–1060 in the subject line of the message.

#### FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of this collection should be directed to Jason Schoonmaker, (801) 620–2128.

**SUPPLEMENTARY INFORMATION:** The IRS, in accordance with the Paperwork Reduction Act of 1995 (PRA) (44 U.S.C. 3506(c)(2)(A)), provides the general public and Federal agencies with an opportunity to comment on proposed, revised, and continuing collections of information. This helps the IRS assess the impact and minimize the burden of its information collection requirements. 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.

*Title:* Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Property Interests.

*OMB Number:* 1545–1060.

*Form Number:* 8288–B.

*Abstract:* Section 1445 of the Internal Revenue Code requires transferees to withhold tax on the amount realized from sales or other dispositions by foreign persons of U.S. real property interests. Code sections 1445(b) and (c) allow the withholding to be reduced or eliminated under certain circumstances. Form 8288–B is used to apply for a withholding certificate from IRS to

reduce or eliminate the withholding required by Code section 1445.

*Current Actions:* There is no change to the existing collection.

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

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

*Estimated Number of Responses:* 2,600.

*Estimated Time per Respondent:* 5 hours, 46 minutes.

*Estimated Total Annual Burden Hours:* 15,002.

Dated: June 17, 2025.

**Jason M. Schoonmaker,**

*Tax Analyst.*

[FR Doc. 2025–11364 Filed 6–18–25; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF VETERANS AFFAIRS

### Notice of Intent To Prepare a Programmatic Environmental Impact Statement for the Proposed Relocation of the Ioannis A. Lougaris VA Medical Center Services and Facilities in Reno, Nevada

**AGENCY:** Department of Veterans Affairs.

**ACTION:** Notice of Intent to prepare a Programmatic Environmental Impact Statement, open a public scoping period, and hold public scoping meetings.

**SUMMARY:** This Notice provides information to Federal, state, and local agencies; Native American tribes; and other interested persons regarding VA’s intent to prepare a Programmatic EIS (PEIS) to evaluate the potential environmental impacts for the proposed relocation of the VA Sierra Nevada Health Care System (VASNHCS) Ioannis A. Lougaris VA Medical Center (Reno VAMC) services and facilities in Reno, Nevada. Programmatic National Environmental Policy Act (NEPA) documents are used to assess the environmental impacts of proposed policies, plans, programs, or projects for which subsequent actions will be implemented based on the programmatic analyses, providing the foundation for subsequent additional analysis of specific actions that “tier” from the programmatic document. Tiering allows an agency to eliminate repetitive discussions of the same issues, focus on the actual issues ripe for decision, and exclude from consideration issues already decided or not yet ripe for environmental review. Programmatic NEPA analysis is appropriate in cases where an agency is

adopting a large multi-phased program, plans or suite of projects, allowing an agency to make informed decisions timed to coincide with meaningful points in agency planning and decision making. Such is the case with the proposed relocation of the VASNHCS Reno VAMC services and facilities in Reno, Nevada (*i.e.*, project specific siting/construction/operation of necessary services and supporting facilities, leasing needs, and site opportunities). The analyses for these actions will be broadly discussed in the programmatic document (PEIS) and the specific analyses deferred to the subsequent tiered NEPA document(s) when ripe for environmental review.

**DATES:** VA invites interested agencies, organizations, Native American tribes, and members of the public to submit comments to inform VA on the significant issues to be analyzed in depth in the PEIS (*e.g.*, range of actions, alternatives, environmental impacts). The public scoping period starts with the publication of this Notice in the **Federal Register**. To ensure sufficient time to consider issues identified during the public scoping period, comments should be submitted by one of the methods listed under **ADDRESSES** no later than August 4, 2025. VA plans to hold public scoping meetings at the City of Reno McKinley Arts & Cultural Center, located at 925 Riverside Dr, Reno, Nevada 89503 on Tuesday, July 15, 2025, at 6:00 p.m. and on Wednesday, July 16, 2025, at 9:00 a.m. VA anticipates releasing the Draft PEIS for a 45-day public review and comment period in late summer 2026. VA will notify stakeholders via email/mail, publish a notice of availability of the Draft PEIS in the **Federal Register** and the Reno Gazette-Journal, and solicit comments at that time. Following the close of the Draft PEIS public comment period, VA will prepare the Final PEIS and Record of Decision (ROD). VA anticipates issuing the Final PEIS for public review in late winter of 2026 within 2 years of the publication of this Notice and signing the ROD in early spring 2027.

**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. All comments received before the close of the comment period will be posted on the following website as soon as possible after they have been

received: [www.regulations.gov](http://www.regulations.gov). VA will not post on [www.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 period's closing date is considered late and will not be considered.

**FOR FURTHER INFORMATION CONTACT:** Mr. Patrick Read, Environmental Engineer, Office of Construction and Facilities Management (003C2), VA, [VACOEnvironment@va.gov](mailto:VACOEnvironment@va.gov). Reference "Reno Programmatic EIS VA PEIS-029-15-VHA-1737045243" in your correspondence.

**SUPPLEMENTARY INFORMATION:** Pursuant to the NEPA of 1969 (42 U.S.C. 4331 *et seq.*); VA NEPA Implementing Guidance (38 CFR part 26); Section 106 of the National Historic Preservation Act (NHPA) of 1966 (54 U.S.C. Part 306108); and the Advisory Council on Historic Preservation (ACHP) Procedures for the Protection of Historic Properties (36 CFR part 800 *et seq.*), VA intends to prepare a PEIS for the proposed relocation of Reno VAMC services and facilities in Reno, Nevada.

In addition, VA intends to use the NEPA analysis process to consider impacts to historic properties traditionally addressed through 54 U.S.C. 306108 of the NHPA and its implementing regulations codified in 36 CFR part 800 (collectively "Section 106"). This process, referred to as substitution, is described in 36 CFR 800.8(c) and the NEPA and NHPA: A Handbook for Integrating NEPA and Section 106 published by the ACHP and Council on Environmental Quality. A copy of NEPA and NHPA: A Handbook for Integrating NEPA and Section 106 Synopsis is typically posted online at the ACHP domain, but is currently under revision and unavailable for reference here.

The VASNHCS serves Veterans within 20 counties in Northern Nevada and Northeastern California with the largest population centered around Reno, Nevada. Over 47,000 enrolled Veterans reside within the Reno area. The Reno VAMC, which opened in 1939 and is located at 975 Kirman Avenue in Reno, Nevada, currently provides all inpatient VA care within VASNHCS and a large portion of the outpatient care due to its proximity to the region's Veteran population center. The demand

for VA outpatient services, mental health services, and Community Living Center (nursing home) beds in the region is projected to grow significantly over the next 20 years.

The existing Reno VAMC campus lacks the necessary infrastructure, acreage, as well as modern and seismically safe facilities to meet the demands of the VASNHCS Veteran population. As such, VA Office of Construction and Facility Management (CFM) completed a feasibility study in 2020 to develop options for the relocation of VASNHCS services and facilities and potential replacement of the existing Reno VAMC. Earlier VA studies recognized that the existing VAMC infrastructure is inadequate, aging, and unable to expand as necessary to serve the needs of the Northern Nevada Veteran population and corresponding health care services growth in the region. The feasibility study assessed a range of potential courses of action related to the viability of retaining the VAMC at its current location, disposing of the existing VAMC, and development of a new VAMC on yet-to-be-determined parcel(s) within a 10-mile radius of the existing Reno VAMC, and other options including potential development on adjacent property and/or a partial relocation of services and leasing considerations. The feasibility study identified potential options for relocation of health care services and the renovation and/or replacement of the existing VAMC facilities to meet the needs of existing and projected future Veteran population in the greater Northern Nevada area.

In November of 2023, VA's Office of Real Property (ORP) conducted a Market Survey to identify the viability of sites for the potential relocation of the existing Reno VAMC facilities and VASNHCS health care services. During VA's market research, six properties within a 10-mile radius of the existing Reno VAMC were identified, evaluated, and prioritized by the Market Survey Team (MST). Site visits were conducted including voting and non-voting members of the MST as well as VA technical support staff. A consensus meeting was held to discuss the sites, taking into consideration catchment area, distance to VASNHCS, access to public transportation, access to food and beverage retail services, availability of utilities, environmental, flood zone, wetlands, planned development, adjacent properties, and any other relevant market conditions in the public records. As a result of the market survey efforts, three potentially viable sites were identified by the MST; however, of

the three sites, VA received only a single expression of interest from one interested party. That expression of interest was for the site located on the northern portion of the University of Nevada, Reno (UNR) campus. VA is in the process of additional site exploration and validation as part of the NEPA scoping process, valid sites identified and offered to VA through this additional effort will be included for analysis in the PEIS, if applicable.

### Purpose and Need

The purpose of the proposed relocation of VASNHCS Reno VAMC services and facilities is to provide exceptional health care planning, facilities, and services to the current and future Veteran population in the Northern Nevada (Reno) region. The region is undergoing substantial growth in the health care needs of the Veteran population, which is placing additional demands on the already stressed health care infrastructure.

The Proposed Action is needed to provide necessary services and address critical space, functional, and infrastructure limitations of existing facilities at the current Reno VAMC. Originally built in the 1930's, the existing VAMC campus has aging, seismically deficient facilities and infrastructure and site space limitations, which impact its ability to meet modern health care requirements. The current VAMC campus buildings total approximately 540,000 square feet (SF) and are situated on approximately 13 acres of land within a fully developed residential area of Reno. VA estimates that over 300,000 SF of additional building space and over 500 additional parking spaces are needed to right-size the campus to meet the projected health care service requirements. In addition, a seismic study of the Reno VAMC campus found that five of the campus buildings, or nearly 75% of the campus square footage, do not meet current seismic building code standards and are at risk of significant damage or failure from a major seismic event. These limitations hamper the ability for the current VAMC campus to meet the needs of the current and future Veteran population in the Northern Nevada region.

The PEIS will analyze the potential direct and indirect effects of the proposed action and alternatives. Environmental resources and topics that will be analyzed include those identified in 40 CFR 1508.8; *i.e.*, Aesthetics, Air Quality, Historic, and Cultural Resources; Geology and Soils; Hydrology and Water Quality; Noise; Land Use; Socioeconomics; Community

Services; Solid and Hazardous Materials; Transportation; Utilities; and Reasonably Foreseeable Impacts. Both beneficial and adverse impacts of the proposed action and alternatives will be identified. Best management practices and reasonable measures that could minimize or mitigate adverse impacts of the proposed action and alternatives will be included in the PEIS where relevant.

As part of the scoping process, VA seeks public input on the relative importance of these and other areas of environmental concern, mitigation measures, and suggestions regarding additional environmental impacts that should be evaluated. With the publication of this notice, VA is initiating the scoping process to identify issues and concerns to be addressed in the PEIS. Federal, state, tribal, and local agencies; environmental, historic preservation organizations; businesses; interested parties; and the general public are encouraged to submit written comments identifying specific issues or topics of environmental concern that should be addressed.

VA will undertake necessary consultations with other government agencies and consulting parties pursuant to the NHPA, Endangered Species Act, Clean Water Act, and other applicable environmental laws. Consultation will include, but will not be limited to Federal, state, and local agencies; the Nevada State Historic Preservation Office; and federally recognized tribes with a geographical and/or cultural connection to the area.

### Proposed Action and Alternatives

VA has identified the proposed action, an action alternative, and the no action alternative to be analyzed in detail in the PEIS.

#### *Proposed Action*

VA proposes to relocate VASNHCS Reno VAMC services and facilities in Reno, Nevada through the acquisition of an offered site within the Reno catchment area. As a result of the proposed phased relocation, some or all the existing Reno VAMC facilities and operations would be transferred to the new site. Additionally, other new VA facilities could be developed on the new site to facilitate future health care service needs of Northern Nevada Veterans. Potential supplemental leasing and use of off-site facilities and potential renovation and partial reuse of the existing Reno VAMC will also be considered as part of the proposed action.

Under the proposed action, VA would acquire, design, and conduct initial site

work on up to approximately 60 acres of contiguous land for the relocation of VASNHCS Reno VAMC health care services and facilities, as authorized by H.R. 6324—Fiscal Year 2024 Veterans Affairs Major Medical Facility Authorization Act. Programmatic options under the proposed action will include: Full relocation of existing Reno VAMC services and facilities to the proposed property over a multi-year phased approach, the closure of the existing Reno VAMC, and the future disposal of the existing Reno VAMC site; Hybrid Option I: Partial relocation of existing Reno VAMC services and facilities to the new site and continued use of the existing Reno VAMC site; and Hybrid Option II: Partial relocation of existing Reno VAMC services and facilities to the new site, partial relocation to off-site leased location(s), closure of the existing Reno VAMC, and the future disposal of the existing Reno VAMC site. Relocation decisions, design, phasing, construction, and operations of the facilities at the new site as well as transfer of operations would occur in a phased staged approach over a multi-year effort as VA receives future congressional authorization for design and execution of the suite of projects needed for relocation of the existing Reno VAMC health care services and facilities. All proposed action options will include some off-site services and facility lease agreements; however, no specific off-site lease agreement locations have been identified nor will site-specific analysis of those be included in the PEIS.

The VA market survey process identified a single contiguous site on the northern portion of the UNR campus, located southeast of the intersection of North Virginia Street and North McCarran Boulevard, that was offered to VA to relocate, design, construct, and operate the necessary health care services and facilities for Northern Nevada Veterans. The above programmatic methodology would also be utilized on any additional validated and offered sites identified during the NEPA scoping process.

#### *Action Alternative: Renovation of the Existing VAMC Site*

Under this alternative, VA would perform the necessary seismic upgrades and renovations at the existing Reno VAMC campus and would design, construct, and operate a new clinical services addition at the site. No new land acquisition for relocation of health care services would occur. Under this alternative, modifications of Reno VAMC operations and services would primarily remain at the existing campus

with partial expansion and relocation accomplished via off-site lease agreement location(s). Seismic upgrades, renovation, and new construction activities would occur in stages over a period of many years to maintain medical center operations on the small, landlocked campus.

#### *No Action Alternative*

Under the no action alternative, VA would not implement the relocation of VASNHCS health care services and facilities in the Reno area, nor complete the necessary seismic upgrades at the existing Reno VAMC. The no action alternative or “status quo” as required by NEPA and its implementing regulations serves as a basis for comparison of the proposed action and action alternative. The no action alternative would not meet VA’s purpose and need.

The PEIS will evaluate the potential impacts and effects of the proposed action, action alternative, and no action alternative for the relocation, planning, design, and future development of replacement facilities under the various options to meet the purpose and need. The PEIS will not evaluate site-specific project components or design details, as this information is not ripe for analysis and will be phased over multiple years, and execution of the projects will be dependent on future congressional authorization. VA will conduct subsequent, tiered NEPA analyses for project specific impacts and effects of the future phased construction projects and operation of health care services and facilities, as well as closure and

disposal of the existing Reno VAMC (as applicable). Additionally, the PEIS will broadly analyze indirect effects associated with the future potential relocation of the offered site’s current facilities and infrastructure (UNR facilities), however tiered site-specific analysis would occur once project plans, design options, and project specific implementation funding are better defined. VA would incorporate the management, avoidance, and mitigation measures identified in the PEIS into those future design processes and tiered NEPA analyses to minimize potential environmental impacts and effects.

#### **Expected Effects**

It is anticipated that the proposed health care facilities development would generate considerable construction and operational traffic on local roads in the UNR site area, as well as localized associated vehicle air emissions.

It is anticipated that over the phased approach, full site development would result in the loss of approximately 1,500 existing UNR student and staff parking spaces (21% of campus parking), including stadium parking, and the loss of UNR support facilities and infrastructure (facility maintenance services and shops, receiving warehouse, motor pool, childcare center, and storage areas). These needed UNR facilities would eventually be required to relocate to other land; however, no specific relocation properties or timelines have been identified and would be dependent on

subsequent VA actions and tiered NEPA analysis.

Portions of the existing Reno VAMC were determined eligible for listing in the National Register of Historic Places as a Historic District in 2015. The Hospital District includes Building 1, Building 1A, the campus entry, and the original flagpole. Proposed action options that include closure and disposal of the existing Reno VAMC have the potential to adversely affect the historic resources of the Reno VAMC campus. Seismic upgrade, renovation, and new construction at the campus also have the potential to adversely affect the historic resources.

As part of the PEIS analysis, VA will evaluate these potential adverse effects and impacts, and other potential impacts associated with the proposed action, action alternative, and no action. Technical studies, such as a traffic impact analysis, will be conducted to support the evaluation.

#### **Signing Authority**

Douglas A. Collins, Secretary of Veterans Affairs, approved and signed this document on June 12, 2025, and authorized the undersigned to sign and submit the document to the Office of the Federal Register for publication electronically as an official document of the Department of Veterans Affairs.

#### **Taylor N. Mattson,**

*Alternate Federal Register Liaison Officer,  
Department of Veterans Affairs.*

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**BILLING CODE P**