

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.

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

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:

use the following Microsoft Teams link: https://teams.microsoft.com/l/meetup-join/19%3ameeting_OTdINGUzYtAtYzI1Mi00Nzk5LWJlZDctODRmODAwNjMyZWE2%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.