

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 continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning information collection requirements related to voluntary disclosure practice and the streamlined filing compliance procedures.

DATES: Written comments should be received on or before December 20, 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. Include OMB control number 1545–2241 or Voluntary Disclosure Practice and the Streamlined Filing Compliance Procedures, in the subject line.

FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the form(s) should be directed to Kerry Dennis at (202) 317–5751, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at Kerry.L.Dennis@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Voluntary Disclosure Practice and the Streamlined Filing Compliance Procedures.

OMB Number: 1545–2241.

Form Number(s): 14457, 14653, 14654 and 15023.

Abstract: The IRS offers two very different compliance paths to two very different populations of taxpayers. First, the Voluntary Disclosure Practice is a longstanding practice of IRS Criminal Investigation (CI). CI takes timely, accurate, and complete voluntary disclosures under consideration when determining whether to recommend criminal prosecution. A voluntary disclosure will not automatically guarantee immunity from prosecution; however, a voluntary disclosure may result in prosecution not being recommended. Form 14457 is used for all voluntary disclosures. Second, the Streamlined Filing Compliance Procedures are available to eligible taxpayers who can truthfully certify that their failure to report foreign financial assets and pay all tax due in respect of those assets resulted from non-willful conduct. Forms 14653 and 14654 relate to the Streamlined Filing Compliance Procedures. Form 15023 has been

revised to be used as a response to compliance alerts.

Current Actions: There are changes to the paperwork burden previously approved by OMB. The agency has updated the number of respondents/responses for Forms 14457, 14653, and 14654. Form 15023 has been revised, but the changes do not affect burden and the estimated number of respondents/responses will remain the same and will be re-evaluated during the next revision cycle. The changes to the response estimates result in an overall decrease of 1,478 responses and an overall annual time burden of 61,496 hours.

Type of Review: Revision of a currently approved collection.

Affected Public: Individuals or Households.

Estimated Number of Respondents: 15,091.

Estimated Time per Response: 21 hours, 47 min.

Estimated Total Annual Burden Hours: 328,892 hours.

The following paragraph applies to all 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 if 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: October 16, 2024.

Kerry L. Dennis,
Tax Analyst.

[FR Doc. 2024–24277 Filed 10–18–24; 8:45 am]

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DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900–0635]

Agency Information Collection Activity Under OMB Review: Suspension of Monthly Check

AGENCY: Veterans Benefits Administration, Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: In compliance with the Paperwork Reduction Act (PRA) of 1995, this notice announces that the Veterans Benefits Administration, Department of Veterans Affairs, will submit the collection of information abstracted below to the Office of Management and Budget (OMB) for review and comment. The PRA submission describes the nature of the information collection and its expected cost and burden, and it includes the actual data collection instrument.

DATES: Comments and recommendations for the proposed information collection should be sent by November 20, 2024.

ADDRESSES: To submit comments and recommendations for the proposed information collection, please type the following link into your browser: www.reginfo.gov/public/do/PRAMain, select “Currently under Review—Open for Public Comments”, then search the list for the information collection by Title or “OMB Control No. 2900–0635.”

FOR FURTHER INFORMATION CONTACT: VA PRA information: Maribel Aponte, (202) 461–8900, vacopaperworkreduact@va.gov.

SUPPLEMENTARY INFORMATION:

Title: Suspension of Monthly Check (VA Form 29–0759).

OMB Control Number: 2900–0635
<https://www.reginfo.gov/public/do/PRASearch>.

Type of Review: Extension of a currently approved collection.

Abstract: The form is used by the Department of Veterans Affairs to advise the beneficiary that his/her monthly check has been suspended. The information requested is authorized by law, 38 U.S.C. 1917.

An agency may not conduct or sponsor, and a person is not required to respond to a collection of information

unless it displays a currently valid OMB control number. The **Federal Register** Notice with a 60-day comment period soliciting comments on this collection of information was published at 89 FR 65985, August 13, 2024.

Affected Public: Individuals or Households.

Estimated Annual Burden: 83 hours.

Estimated Average Burden per

Respondent: 10 minutes.

Frequency of Response: On occasion.

Estimated Number of Respondents: 500.

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

Maribel Aponte,

VA PRA Clearance Officer, Office of Enterprise and Integration, Data Governance Analytics, Department of Veterans Affairs.

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DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900–0049]

Agency Information Collection Activity Under OMB Review: Request for Approval of School Attendance and School Attendance Report

AGENCY: Veterans Benefits Administration, Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: In compliance with the Paperwork Reduction Act (PRA) of 1995, this notice announces that the Veterans Benefits Administration

(VBA), Department of Veterans Affairs, will submit the collection of information abstracted below to the Office of Management and Budget (OMB) for review and comment. The PRA submission describes the nature of the information collection and its expected cost and burden, and it includes the actual data collection instrument.

DATES: Comments and recommendations for the proposed information collection should be sent by November 20, 2024.

ADDRESSES: To submit comments and recommendations for the proposed information collection, please type the following link into your browser: www.reginfo.gov/public/do/PRAMain, select “Currently under Review—Open for Public Comments”, then search the list for the information collection by Title or “OMB Control No. 2900–0049.”

FOR FURTHER INFORMATION CONTACT: VA PRA information: Maribel Aponte, 202–461–8900, vacopaperworkreduact@va.gov

SUPPLEMENTARY INFORMATION: *Title:* Request for Approval of School Attendance (VA Forms 21–674 and 21–674c) and School Attendance Report (VA Form 21–674b).

OMB Control Number: 2900–0049
<https://www.reginfo.gov/public/do/PRAsearch>.

Type of Review: Revision of a currently approved collection.

Abstract: VA Forms 21–674 and 21–674c are used to gather information that is necessary to determine benefit

entitlement to or for a veteran’s child between the ages of 18 and 23 who is attending school. VA Form 21–674b is used to verify the school attendance of a child who is receiving benefits or for whom benefits are being received. Without this information, VA would be unable to properly authorize benefits for school attendance. No changes have been made to these forms. The respondent burden has increased due to the estimated number of receivables averaged over the past year.

An agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. The **Federal Register** Notice with a 60-day comment period soliciting comments on this collection of information was published at insert citation date: 89 FR 66506, August 15, 2024.

Affected Public: Individuals or Households.

Estimated Annual Burden: 15,862 hours.

Estimated Average Burden per Respondent: 12 minutes.

Frequency of Response: One time.

Estimated Number of Respondents: 79,310.

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

Maribel Aponte,

VA PRA Clearance Officer, Office of Enterprise and Integration, Data Governance Analytics, Department of Veterans Affairs.

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