

Revenue Code (IRC), which provides a credit based on costs incurred by an employer in establishing or administering an eligible employer plan or for the retirement-related education of employees with respect to the plan.

Form 8881 also implements IRC section 45T, which provides a credit for including an eligible automatic contribution arrangement (as defined in section 414(w)(3)) in a qualified employer plan sponsored by the employer. For an eligible employer, the section 45E credit is 50% of the qualified start-up costs for a tax year, up to \$500 for the tax year in which the plan is established or becomes effective and each of the two subsequent tax years. For an eligible employer, the section 45T credit is \$500 for the first tax year in which the automatic contribution arrangement is included in the plan and for each of the two subsequent tax years.

**Current Actions:** The Secure 2.0 Act of 2022 added new IRC section 45AA, Military Spouse Retirement Plan Eligibility Credit for Small Employers. Section 45AA provides a general business tax credit to eligible small employers who offer defined contribution plans with specific features that benefit military spouses. The section 45AA credit is, for a tax year during which a military spouse participates in the plan, up to 3 tax years beginning with the tax year during which the military spouse began participating in the plan, \$200, plus the amount of employer contributions (other than elective deferrals) made on behalf of the military spouse for any of the 3 tax years, up to \$300 for a tax year. The Form 8881 is being revised to add the Section 45AA credit. Additionally, the Secure 2.0 Act amended section 45E to permit eligible employers, with 1–50 employees, an increased start-up costs credit of 100% of the qualified start-up costs for a tax year, up to \$500 for the tax year in which the plan is established or becomes effective and each of the two subsequent tax years. The Secure 2.0 Act also amended section 45E to permit an additional credit for employer contributions by certain eligible employers, in an amount equal to an applicable percentage of eligible employer contributions to a defined contribution plan, for up to 5 tax years beginning with the tax year in which the plan is established. The Form 8881 is being revised to include these additions under section 45E.

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

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

**Estimated Number of Respondents:** 66,667.

**Estimated Time per Respondent:** 8 hours, 38 minutes.

**Estimated Total Annual Burden Hours:** 575,337.

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: November 7, 2023.

**Martha R. Brinson,**

*Tax Analyst.*

[FR Doc. 2023–25148 Filed 11–14–23; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Agency Information Collection Activities; Proposed Collection; Comment Request; Generic Clearance for the Collection of Qualitative Feedback on Agency Service Delivery

**AGENCY:** Departmental offices, U.S. Department of the Treasury.

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

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other federal agencies to comment on the proposed information collections

listed below, in accordance with the Paperwork Reduction Act of 1995.

**DATES:** Written comments must be received on or before January 16, 2024.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW, Suite 8100, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

#### FOR FURTHER INFORMATION CONTACT:

Copies of the submissions may be obtained from Spencer W. Clark by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 927–5331, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

#### SUPPLEMENTARY INFORMATION:

**Title:** Generic Clearance for the Collection of Qualitative Feedback on Agency Service Delivery.

**OMB Control Number:** 1505–0231.

**Type of Review:** Extension without change of a currently approved collection.

**Description:** The collection of information is necessary for the Department to solicit customer and stakeholder feedback with respect to timeliness, appropriateness, accuracy of information, courtesy, efficiency of service delivery, and resolution of issues with service delivery. Responses will be assessed to plan and inform efforts to improve or maintain the quality of service offered to the public.

**Form:** None.

**Affected Public:** Businesses or other for-profits; Non-profit institutions, State and Local Governments; Individuals and Households.

**Estimated Number of Respondents:** 14,000.

**Frequency of Response:** On Occasion.

**Estimated Total Number of Annual Responses:** 14,000.

**Estimated Time Per Response:** 15 minutes.

**Estimated Total Annual Burden Hours:** 3,500 hours.

**Request for Comments:** Comments submitted in response to this notice will be summarized and included in the request for Office of Management and Budget 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 technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services required to provide information.

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

**Spencer W. Clark,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2023-25127 Filed 11-14-23; 8:45 am]

**BILLING CODE 4810—AK—P**

**DEPARTMENT OF VETERANS  
AFFAIRS**

[OMB Control No. 2900-0706]

**Agency Information Collection Activity  
Under OMB Review: Application for  
Reimbursement of National Exam Fee**

**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:** Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice by clicking on the following link [www.reginfo.gov/public/do/PRAMain](http://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. 2900–0706.”

**FOR FURTHER INFORMATION CONTACT:**  
Maribel Aponte, Office of Enterprise  
and Integration, Data Governance  
Analytics (008), 810 Vermont Ave. NW,  
Washington, DC 20420, (202) 266-4688  
or email [Maribel.aponte@va.gov](mailto:Maribel.aponte@va.gov). Please  
refer to “OMB Control No. 2900-0706”  
in any correspondence.

**SUPPLEMENTARY INFORMATION:**

*Authority:* Public Law 108–454 and Public Law 111–377; 38 U.S.C. 5101 and CFR 21.1030.

*Title:* Application for Reimbursement  
of National Exam Fee, VA Form 22-  
0810.

OMB Control Number: 2900-0706.

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

*Abstract:* VA will use the information collected to determine whether the claimant qualifies to receive reimbursement for a claimed national test, and if so, the amount of the reimbursement of the fee charged.

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 88 FR 60743 on Tuesday, September 5, 2023, Page 60743.

*Affected Public:* Individuals and Households.

*Estimated Annual Burden: 57 hours.*

*Estimated Average Burden Time per*

*Respondent:* 15 minutes.

*Frequency of Response:* Once.

*Estimated Number of Respondents:*  
230.

By direction of the Secretary:

**Maribel Aponte,**

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

[FR Doc. 2023-25179 Filed 11-14-23; 8:45 am]

**BILLING CODE 8320-01-P**

**DEPARTMENT OF VETERANS  
AFFAIRS**

**National Research Advisory Council,  
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 National Research Advisory Council will hold a meeting on Wednesday, December 6, 2023, by Teams. The teleconference number is 1-872-701-0185, Phone Conference ID: 830 018 956# or the meeting link is [https://teams.microsoft.com/l/meetup-join/19%3ameeting\\_NGYzZDdiN2MtYWYwOC00ZDE0LThmNjctZTUzNjk0YzRlMmJm%40thread.v2/0?context=%7b%22Tid%22%3a%22](https://teams.microsoft.com/l/meetup-join/19%3ameeting_NGYzZDdiN2MtYWYwOC00ZDE0LThmNjctZTUzNjk0YzRlMmJm%40thread.v2/0?context=%7b%22Tid%22%3a%22)

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e7e0-4f23-b7e9-443546f09fa8%22%7d.

The meeting will convene at 11:00 a.m. and end at 2:00 p.m. Eastern Standard Time. This meeting is open to the public and will include time reserved for public comment at the end of the meeting. The public comment period will be 30 minutes. Individual stakeholders will be afforded three to five minutes to express their comments.

The purpose of the National Research Advisory Council (NRAC) is to advise the Secretary on research conducted by the Veterans Health Administration, including policies and programs targeting the high priority of Veterans' health care needs.

On December 6, 2023, the agenda will include remarks from the Assistant Undersecretary of Health, Discovery, Education, and Affiliate Networks (DEAN); The NRAC vision for supporting the VA Research Enterprise; VA Office of Research and Development policy updates; Sensitive Species Subcommittee and Diversity and Inclusion Subcommittee annual updates; updates on Pathology Specimen Storage and an overview of the National Academic Affiliations Council (NAAC) and opportunities for collaboration with the NRAC.

No time will be allocated at this meeting for receiving oral presentations from the public. Members of the public may submit written statements for review by the NRAC in advance of the meeting. Public comments may be received no later than *close of business November 24, 2023*, for inclusion in the official meeting record. Please send statements to Rashelle Robinson, Designated Federal Officer, Office of Research and Development (14RD), Department of Veterans Affairs, 810 Vermont Avenue NW, Washington, DC 20420, at 202-443-5768, or *Rashelle.robinson@va.gov*. Any member of the public seeking additional information should contact Rashelle Robinson at the above phone number or email address noted above.

Dated: November 9, 2023.

LaTonya L. Small,

*Federal Advisory Committee Management Officer.*

[FR Doc. 2023-25229 Filed 11-14-23; 8:45 am]

**BILLING CODE P**