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Acting Director, Office of Foreign Assets Control, U.S. Department of the Treasury.

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BILLING CODE 4810-AL-C

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 5498-SA

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

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

**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 take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13. Currently, the IRS is soliciting comments concerning Form 5498-SA; HSA, Archer MSA, or Medicare Advantage MSA Information.

**DATES:** Written comments should be received on or before November 25, 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](mailto:pra.comments@irs.gov). Include OMB Control No. 1545-1518 in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to LaNita Van Dyke, at (202) 317-6009, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [lanita.vandyke@irs.gov](mailto:lanita.vandyke@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* HSA, Archer MSA, or Medicare Advantage MSA Information.

*OMB Number:* 1545-1518.

*Form Number:* 5498-SA.

*Abstract:* This form is used to report contributions to a medical savings account as required by Internal Revenue Code section 220(h).

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

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

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

*Estimated Number of Responses:* 9,167.

*Estimated Time per Response:* 10 min.

#### Estimated Total Annual Burden

Hours: 1,559.

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. 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: September 20, 2024.

Molly J. Stasko,

Senior Tax Analyst.

[FR Doc. 2024-22045 Filed 9-25-24; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Regulation Project

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

**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 information collections, as required by the Paperwork Reduction Act of 1995. The

IRS is soliciting comments concerning preparer penalties-manual signature requirement.

**DATES:** Written comments should be received on or before November 25, 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](mailto:pra.comments@irs.gov). Include OMB Control No. 1545-1385 in the subject line of the message.

#### FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the form and instructions should be directed to LaNita Van Dyke, at (202)-317-6009, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [lanita.vandyke@irs.gov](mailto:lanita.vandyke@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Preparer Penalties-Manual Signature Requirement.

*OMB Number:* 1545-1385.

*Regulation Project Numbers:* TD 8549.

*Abstract:* This regulation provides that persons who prepare U.S. Fiduciary income tax returns for compensation may, under certain conditions, satisfy the manual signature requirements by using a facsimile signature. However, they will be required to submit to the IRS a list of the names and identifying numbers of all fiduciary returns which are being filed with a facsimile signature.

*Current Actions:* There are no changes being made to this existing T.D. at this time.

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

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

*Estimated Number of Respondents:* 20,000.

*Estimated Time per Respondent:* 1 hour, 12 min.

*Estimated Total Annual Burden Hours:* 24,000.

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. All comments will become a matter of public record. Comments are invited on:

- 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;
- the accuracy of the agency's estimate of the burden of the collection of information;
- ways to enhance the quality, utility, and clarity of the information to be collected;
- 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
- estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: September 20, 2024.

**Molly J. Stasko,**  
Senior Tax Analyst.

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## DEPARTMENT OF VETERANS AFFAIRS

### Notice of Plans To Assess the Current Scientific Literature and Historical Detailed Claims Data Regarding Exposure to Per- and Polyfluoroalkyl Substances (PFAS) and Kidney Cancer

**AGENCY:** Department of Veterans Affairs.

**ACTION:** Notice of public comment and listening session.

**SUMMARY:** The Department of Veterans Affairs (VA) announces that it plans to conduct an assessment of the scientific literature and historical claims data to determine whether an association between military environmental exposures and certain medical conditions exists. This scientific assessment will consider the possibility of a relationship between exposure to Per- and polyfluoroalkyl substances (PFAS) and kidney cancer. The population of study will include U.S. service members who may have experienced environmental and/or occupational exposures to PFAS during military service, but additional inclusion criteria will be considered during the scientific assessment. VA is soliciting public comment on the importance of completing this assessment of scientific literature and historical claims data for kidney cancer and other conditions and will also hold a public listening session.

**DATES:** Written comments must be received on or before December 20, 2024.

Additionally, VA will hold a public listening session virtually via Webex on Tuesday, November 19, 2024. This session will start at 10:00 a.m. Eastern Standard Time (EST) and end at 11:30 a.m. EST and will focus on plans detailed within this **Federal Register** notice. Registration is required.

Individuals/organizations can sign up using the information found in the **SUPPLEMENTARY INFORMATION** section below.

**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. We post the comments received before the close of the comment period on the following website as soon as possible after they have been received: <http://www.regulations.gov>. VA will not post on [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 in any potential future rulemaking.

**FOR FURTHER INFORMATION CONTACT:** Dr. Erin Dursa, Ph.D., MPH, Director of Surveillance Military Environmental Exposures, Health Outcomes Military Administration, Department of Veterans Affairs, 810 Vermont Avenue NW, Washington, DC 20420, at 202-461-7297.

**SUPPLEMENTARY INFORMATION:** In accordance with 38 U.S.C. 1172, as created by section 202 of the Sergeant First Class Heath Robinson Honoring our Promise to Address Comprehensive Toxics Act of 2022 (also known as the PACT Act), VA is publishing this notice about its planned scientific assessment of the possibility of a relationship between exposure to PFAS and kidney cancer in Veterans.

PFAS are synthetic chemicals found in many products, including but not limited to clothing, adhesives, paper packaging for food, and heat-resistant/

non-stick cookware. They are also a major constituent of fire-fighting foams or aqueous film-forming foams (AFFF) used to extinguish jet fuel fires in military and commercial settings.

A report by the National Academies of Sciences, Engineering, and Medicine (NASEM) reviewed the potential health effects related to PFAS and suggested guidance for clinical follow-up. VA designated a technical working group (TWG) to conduct an assessment pursuant to 38 U.S.C. 1172(c), and the TWG developed recommendations to VA leadership for formal assessment under 38 U.S.C. 1173, pursuant to 38 U.S.C. 1172(d). Members of the TWG were determined based on their subject matter expertise relevant to the NASEM report, Guidance on PFAS Exposure, Testing, and Clinical Follow-Up (2022). The PFAS TWG determined that sufficient evidence exists to justify the evaluation of kidney cancer through the new presumptive decision process for service connection for Veterans exposed to PFAS. This recommendation is based on evidence presented by NASEM and from other scientific authorities, such as International Agency Research on Cancer, Agency for Toxic Substances and Disease Registry, and Environmental Protection Agency.

VA solicits public comment on the importance of completing this assessment of scientific literature and historical claims data for these conditions or others, via written response to this notice or via a virtual listening session for the public to provide feedback. During this listening session, Veterans Health Administration and Veterans Benefits Administration subject matter experts will listen to public feedback and may ask questions but will not be able to share proposals for specific conditions nor address the merits of any comment provided.

Once the conclusions of the assessment have been appropriately reviewed by experts, it may lead to a formal evaluation to inform decisions regarding Veterans' qualifying period of service, such as those who served on active military, naval, or air service in the Southwest Asia theater of operations during the Persian Gulf War, as well as Somalia, Afghanistan, Djibouti, Egypt, Jordan, Lebanon, Syria, Yemen, or Uzbekistan from September 11, 2001, until the present time.

VA is also soliciting public comment, via writing within this notice or via the public listening session, about other conditions that would benefit from review of the possible association, the conditions, and health outcomes related to them.