

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

*Affected Public:* Individuals or households, businesses, and other for-profits.

*Estimated Number of Respondents:* 7,500.

*Estimated Time per Respondent:* 12 mins.

*Estimated Total Annual Burden Hours:* 1,593.

3. *Title:* Like-Kind Exchanges.

*OMB Number:* 1545–1190.

*Form Number:* Form 8824.

*Abstract:* Section 1031 of the Internal Revenue Code allows for the non-recognition of gain or loss on the exchange of business or investment property. Section 1043 allows for the non-recognition of gain from dispositions made by certain members of the executive branch of the Federal government because of a conflict of interest. Form 8824 provides taxpayers with an easy method of determining whether a transaction qualifies for like-kind exchange treatment, the gain or loss, if any recognized because of the exchange, and the basis in the new property received in the exchange.

*Current Actions:* Substantial changes are being made to the form and instructions, based on Regulations sections 1.1031(a)–1(a)(3) and 1.1031(a)–3 (and IRC 1031 as updated by Pub. L. 115–97 (TCJA), section 13303). These rules limit the property eligible for like-kind exchanges. Under these rules, only property meeting the definition of real property in IRC 1031 is like-kind property for purposes of like-kind exchanges.

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

*Affected Public:* Individuals or households, business or other for-profit organization, and not-for-profit institution.

*Estimated Number of Respondents:* 137,547.

*Estimated Time per Respondent:* 17 hrs., 11 min.

*Estimated Total Annual Burden Hours:* 2,364,433.

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

**Melody Braswell,**

Treasury PRA Clearance Officer.

[FR Doc. 2023–26169 Filed 11–27–23; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF VETERANS AFFAIRS

### Allowance for Private Purchase of an Outer Burial Receptacle in Lieu of a Government-Furnished Graveliner for a Grave in a Department of Veterans Affairs National Cemetery

**AGENCY:** Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** The Department of Veterans Affairs (VA) is updating the monetary allowance payable for privately purchased outer burial receptacles for qualifying interments in a VA national cemetery that occur during calendar year (CY) 2024. The allowance is equal to the average cost of Government-furnished graveliners less any administrative costs associated with processing and paying the allowance. The purpose of this notice is to notify interested parties of the average cost of Government-furnished graveliners, associated administrative costs and the allowance amount payable for qualifying interments that occur in CY 2024.

**DATES:** This allowance amount is effective on January 1, 2024.

**FOR FURTHER INFORMATION CONTACT:** William Carter, Chief of Budget Execution Division, National Cemetery Administration, Department of Veterans Affairs, 810 Vermont Avenue NW, Washington, DC 20420, telephone: 202–461–9764 (this is not a toll-free number).

**SUPPLEMENTARY INFORMATION:** Title 38 U.S.C. 2306(e)(3), (4) authorizes VA to provide a monetary allowance for the private purchase of an outer burial receptacle for casketed burials in a VA national cemetery. VA administers the outer burial receptacle allowance in accordance with 38 CFR 38.629, which specifies how the allowance amount is determined each year and requires VA to post the amount of the allowance in the Notices section of the **Federal Register**.

The allowance for qualified interments that occur during CY 2024 is equal to the average cost of Government-furnished graveliners in fiscal year (FY) 2023, less the administrative cost incurred by VA in processing and paying the allowance in lieu of the Government-furnished graveliner.

The average cost of Government-furnished graveliners is determined by taking VA's total cost during a fiscal year for single-depth graveliners that were procured for placement at the time of interment and dividing it by the total number of such graveliners procured by

VA during that fiscal year. The calculation excludes both graveliners pre-placed in gravesites as part of cemetery gravesite development projects and all double-depth graveliners. Using this method of computation, the average cost was determined to be \$420.00 for FY 2023.

The administrative cost is based on the costs incurred by VA during CY 2023 that relate to processing and paying an allowance in lieu of the Government-furnished graveliner. This cost has been determined to be \$9.00.

The allowance payable for qualifying interments occurring during CY 2024, therefore, is \$411.00.

### Signing Authority

Denis McDonough, Secretary of Veterans Affairs, approved and signed this document on November 21, 2023, 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.

**Luvenia Potts,**

Regulation Development Coordinator, Office of Regulation Policy & Management, Office of General Counsel, Department of Veterans Affairs.

[FR Doc. 2023–26140 Filed 11–27–23; 8:45 am]

**BILLING CODE 8320–01–P**

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900–0786]

### Agency Information Collection Activity: Department of Veterans Affairs (VA) Vocational Rehabilitation and Employment (VR&E) Longitudinal Study Survey Questionnaire

**AGENCY:** Veterans Benefits Administration, Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** Veterans Benefits Administration, Department of Veterans Affairs (VA), is announcing an opportunity for public comment on the proposed collection of certain information by the agency. Under the Paperwork Reduction Act (PRA) of 1995, Federal agencies are required to publish notice in the **Federal Register** concerning each proposed collection of information, including each proposed extension of a currently approved collection, and allow 60 days for public comment in response to the notice.

**DATES:** Written comments and recommendations on the proposed collection of information should be received on or before January 29, 2024.