

endangered species, land use, natural areas and parks and recreation, geology, soils, prime farmland, visual resources, noise, cultural resources, socioeconomic, solid and hazardous waste, public and occupational health and safety, utilities, and transportation.

Based on a preliminary evaluation of these resources, potential impacts to cultural resources through construction of the facility are possible. Impacts to vegetation and wildlife due to the conversion of deciduous forest of various ages to early maintained grass-dominated fields may occur. Impacts to water resources would likely be minor with the use of best management practices and avoidance of siting project components in or near streams, wetlands, and riparian areas to the extent feasible. Land use would be impacted by the conversion of farmland to industrial use and the elimination of current farming operations. This would also result in visual impacts. Beneficial impacts are expected by facilitating the development of renewable energy and thereby increasing local job opportunities, as well as improving regional air quality and reducing carbon emissions. The environmental review will analyze measures that would avoid, minimize, or mitigate environmental effects. The final range of issues to be addressed in the environmental review will be determined, in part, from scoping comments received.

#### **Request for Identification of Potential Alternatives, Information, and Analyses Relevant to the Proposed Action**

Public scoping is integral to the process for implementing NEPA and ensures that issues are identified early and properly studied, issues of little significance do not consume substantial time and effort, and the analysis of those issues is thorough and balanced. The final range of issues to be addressed in the environmental review will be determined, in part, from scoping comments received. TVA is particularly interested in public input on other reasonable alternatives that should be considered in the review. The preliminary identification of reasonable alternatives and environmental issues in this notice is not meant to be exhaustive or final.

#### **Public Participation**

The public is invited to submit comments on the scope of this environmental review no later than the date identified in the **DATES** section of this notice. Federal, state, and local agencies and Native American Tribes are also invited to provide comments.

Information about this project is available on the TVA web page at [www.tva.gov/nepa](http://www.tva.gov/nepa), including a link to an online public comment page. Any comments received, including names and addresses, will become part of the administrative record and will be available for public inspection. After consideration of comments received during the scoping period, TVA will develop and distribute a scoping document that will summarize public and agency comments that were received and identify the schedule for completing this process. Following analysis of the issues, TVA will prepare the draft environmental document for public review and comment; expected to be released early 2026. TVA anticipates the final environmental document in summer 2026. In finalizing the document and in making its final decision, TVA will consider the comments that it receives on the draft.

#### **Dawn Booker,**

*Senior Manager, NEPA Compliance.*

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## **DEPARTMENT OF THE TREASURY**

### **Office of the Comptroller of the Currency**

#### **Agency Information Collection Activities: Information Collection Renewal; Comment Request; Interagency Statement on Complex Structured Finance Transactions**

**AGENCY:** Office of the Comptroller of the Currency (OCC), Treasury.

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

**SUMMARY:** The OCC, as part of its continuing effort to reduce paperwork and respondent burden, invites comment on a continuing information collection, as required by the Paperwork Reduction Act of 1995 (PRA). In accordance with the requirements of the PRA, the OCC may not conduct or sponsor, and the respondent is not required to respond to, an information collection unless it displays a currently valid Office of Management and Budget (OMB) control number. The OCC is soliciting comment concerning the renewal of its information collection titled, "Interagency Statement on Complex Structured Finance Transactions."

**DATES:** Comments must be received by May 12, 2025.

**ADDRESSES:** Commenters are encouraged to submit comments by email, if

possible. You may submit comments by any of the following methods:

- *Email:* [prainfo@occ.treas.gov](mailto:prainfo@occ.treas.gov).

- *Mail:* Chief Counsel's Office,

Attention: Comment Processing, Office of the Comptroller of the Currency, Attention: 1557-0229, 400 7th Street SW, Suite 3E-218, Washington, DC 20219.

- *Hand Delivery/Courier:* 400 7th Street SW, Suite 3E-218, Washington, DC 20219.

- *Fax:* (571) 293-4835.

*Instructions:* You must include "OCC" as the agency name and "1557-0229" in your comment. In general, the OCC will publish comments on [www.reginfo.gov](http://www.reginfo.gov) without change, including any business or personal information provided, such as name and address information, email addresses, or phone numbers. Comments received, including attachments and other supporting materials, are part of the public record and subject to public disclosure. Do not include any information in your comment or supporting materials that you consider confidential or inappropriate for public disclosure.

Following the close of this notice's 60-day comment period, the OCC will publish a second notice with a 30-day comment period. You may review comments and other related materials that pertain to this information collection beginning on the date of publication of the second notice for this collection by the method set forth in the next bullet.

- *Viewing Comments Electronically:*

Go to [www.reginfo.gov](http://www.reginfo.gov). Hover over the "Information Collection Review" tab and click on "Information Collection Review" from the drop-down menu. From the "Currently under Review" drop-down menu, select "Department of Treasury" and then click "submit." This information collection can be located by searching OMB control number "1557-0229" or "Interagency Statement on Complex Structured Finance Transactions." Upon finding the appropriate information collection, click on the related "ICR Reference Number." On the next screen, select "View Supporting Statement and Other Documents" and then click on the link to any comment listed at the bottom of the screen.

- For assistance in navigating [www.reginfo.gov](http://www.reginfo.gov), please contact the Regulatory Information Service Center at (202) 482-7340.

**FOR FURTHER INFORMATION CONTACT:** Shaquita Merritt, Clearance Officer, (202) 649-5490, Chief Counsel's Office, Office of the Comptroller of the

Currency, 400 7th Street SW, Washington, DC 20219. If you are deaf, hard of hearing, or have a speech disability, please dial 7-1-1 to access telecommunications relay services.

**SUPPLEMENTARY INFORMATION:** Under the PRA (44 U.S.C. 3501 *et seq.*), Federal agencies must obtain approval from the OMB for each collection of information that they conduct or sponsor. "Collection of information" is defined in 44 U.S.C. 3502(3) and 5 CFR 1320.3(c) to include agency requests or requirements that members of the public submit reports, keep records, or provide information to a third party. Section 3506(c)(2)(A) of title 44 generally requires Federal agencies to provide a 60-day notice in the **Federal Register** concerning each proposed collection of information, including each proposed extension of an existing collection of information, before submitting the collection to OMB for approval. To comply with this requirement, the OCC is publishing notice of the renewal of this collection.

*Title:* Interagency Statement on Complex Structured Finance Transactions.

*OMB Control No.:* 1557-0229.

*Type of Review:* Regular.

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

*Description:* The Interagency Statement on Complex Structured Finance Transactions<sup>1</sup> describes the types of internal controls and risk management procedures that the agencies (OCC, Board of Governors of the Federal Reserve System, Federal Deposit Insurance Corporation, and the Securities and Exchange Commission) consider particularly effective in helping financial institutions identify and address the reputational, legal, and other risks associated with complex structured finance transactions. Those internal controls and risk management procedures form the basis of this information collection.

*Estimated Burden:*

*Estimated Frequency of Response:* On occasion.

*Estimated Number of Respondents:* 9.

*Estimated Total Annual Burden:* 225 hours.

Comments submitted in response to this notice will be summarized and 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

OCC, including whether the information has practical utility;

(b) The accuracy of the OCC'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 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.

**Patrick T. Tierney,**

*Assistant Director, Office of the Comptroller of the Currency.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Agency Collection Activities; Requesting Comments Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) Programs

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

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

**SUMMARY:** The IRS, 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. The IRS is soliciting comments concerning the VITA/TCE (Volunteer Income Tax Assistance/Tax Counseling for the Elderly) Volunteer Program.

**DATES:** Written comments should be received on or before May 6, 2025, 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. 1545-2222 in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this collection should be directed to Marcus McCrary, (470) 769-2001, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW,

Washington, DC 20224, or through the internet at [marcus.w.mccrary@irs.gov](mailto:marcus.w.mccrary@irs.gov).

**SUPPLEMENTARY INFORMATION:** The IRS is currently seeking comments concerning the following information collection tools, reporting, and record-keeping requirements:

*Title:* VITA/TCE Volunteer Program.

*OMB Control Number:* 1545-2222.

*Form Number:* 8653, 8654, 13206, 13715, 13977, 13978, 13979, 13979-A, 13980 and 13981, 14204, 14310, and 14335.

*Abstract:* The Internal Revenue Service offers free assistance with tax return preparation and tax counseling using specially trained volunteers. The Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs assist seniors and individuals with low to moderate incomes, those with disabilities.

*Current Actions:* There is a change in the paperwork burden previously approved by OMB. The agency has requested to add Forms 13977, 13978, and 14335 to this collection and has updated the form to meet 508 compliance. The information on the form can only be submitted to the IRS at <https://www.irs.gov/individuals/irs-tax-volunteers>. This process is part of Link and Learn (a self-paced e-learning for the Volunteer Income Tax Assistance and Tax Counseling for the Elderly (VITA/TCE) program).

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

*Affected Public:* Individuals and households.

*Estimated Number of Responses:* 49,700.

*Estimated Time per Respondent:* 20 minutes.

*Estimated Total Annual Burden Hours:* 17,083.5.

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 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

<sup>1</sup> 72 FR 1372 (January 11, 2007).