

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Proposed Collection; Comment Request for Refunds and Credits; Periods of Limitations; Financial Disability**

**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 continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Refunds and Credits; Periods of Limitations; Financial Disability.

**DATES:** Written comments should be received on or before May 6, 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). Please include the OMB Control Number 1545–1649 or Revenue Procedure 99–21 in the Subject line of the message.

**FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or copies of the form should be directed to Sara Covington, at (202) 317–5744 or Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington DC 20224, or through the internet, at [sara.l.covington@irs.gov](mailto:sara.l.covington@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Refunds and Credits; Periods of Limitations; Financial Disability.

*OMB Number:* 1545–1649.

*Revenue Procedure:* Revenue Procedure 99–21.

*Abstract:* Generally, under section 6511(a), a taxpayer must file a claim for credit or refund of tax within three years after the date of filing a tax return or within two years after the date of payment of the tax, whichever period expires later. Under section 6511(h), the statute of limitations on claims for credit or refund is suspended for any period of an individual taxpayer's life during which the taxpayer is unable to manage his or her financial affairs because of a medically determinable mental or physical impairment, if the impairment can be expected to result in death, or has lasted (or can be expected

to last) for a continuous period of not less than 12 months.

*Current Actions:* There is no change in the paperwork burden previously approved by OMB. The revenue procedure is being submitted for renewal purposes only.

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

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 48,200.

*Estimated Time per Response:* 30 minutes.

*Estimated Total Annual Burden Hours:* 24,100.

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: February 29, 2024.

**Sara L. Covington,**

*IRS Tax Analyst.*

[FR Doc. 2024–04676 Filed 3–5–24; 8:45 am]

**BILLING CODE 4830–01–P**

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Proposed Collection; Comment Request for Credit for Increasing Research Activities**

**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 continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning credit for increasing research activities.

**DATES:** Written comments should be received on or before May 6, 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 number 1545–0619 or Credit for Increasing Research Activities.

**FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or copies of the form 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](mailto:Kerry.L.Dennis@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Credit for Increasing Research Activities.

*OMB Number:* 1545–0619.

*Form Number:* 6765.

*Abstract:* Internal Revenue Code section 38 allows a credit against income tax (Determined under IRC section 41) for an increase in research activities in a trade or business. Form 6765 is used by businesses and individuals engaged in a trade or business to figure and report the credit. The data is used to verify that the credit claimed is correct.

*Current Actions:* There is no change to the paperwork burden previously approved by OMB.

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

*Affected Public:* Business or other for-profit organizations, individuals, and not-for-profit institutions.

*Estimated Number of Respondents:* 15,805.

*Estimated Time per Respondent:* 18 hours, 2 minutes.  
*Estimated Total Annual Burden Hours:* 285,281 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: February 28, 2024.  
**Kerry L. Dennis,**  
*Tax Analyst.*  
[FR Doc. 2024-04760 Filed 3-5-24; 8:45 am]  
**BILLING CODE 4830-01-P**

**U.S.-CHINA ECONOMIC AND SECURITY REVIEW COMMISSION**

**Notice of Open Public Hearing**

**AGENCY:** U.S.-China Economic and Security Review Commission.

Date	Time	Open session
April 10, 2024 .....	8:30 a.m.–4:30 p.m. Eastern Daylight Time (EDT) .....	Yes.
April 11, 2024 .....	8:30 a.m.–12:00 p.m. EDT .....	Yes.

This meeting is open to the public. The purpose of the Committee is to provide advice to the Secretary of VA and the Under Secretary for Health on all matters pertaining to geriatrics and

**ACTION:** Notice of open public hearing.

**SUMMARY:** Notice is hereby given of the following hearing of the U.S.-China Economic and Security Review Commission. The Commission is mandated by Congress to monitor, investigate, and report to Congress annually on “the national security implications of the economic relationship between the United States and the People’s Republic of China.” Pursuant to this mandate, the Commission will hold a public hearing in Washington, DC on March 21, 2024 on “China’s Evolving Counter Intervention Capabilities and Implications for the U.S. and Indo-Pacific Allies and Partners.”

**DATES:** The hearing is scheduled for Thursday, March 21, 2024 at 9:30 a.m.

**ADDRESSES:** Members of the public will be able to attend in person at a location TBD or view a live webcast via the Commission’s website at [www.uscc.gov](http://www.uscc.gov). Visit the Commission’s website for updates to the hearing location or possible changes to the hearing schedule. Reservations are not required to view the hearing online or in person.

**FOR FURTHER INFORMATION CONTACT:** Any member of the public seeking further information concerning the hearing should contact Jameson Cunningham, 444 North Capitol Street NW, Suite 602, Washington DC 20001; telephone: 202-624-1496, or via email at [jcunningham@uscc.gov](mailto:jcunningham@uscc.gov). Reservations are not required to attend the hearing.

**ADA Accessibility:** For questions about the accessibility of the event or to request an accommodation, please contact Jameson Cunningham via email at [jcunningham@uscc.gov](mailto:jcunningham@uscc.gov). Requests for an accommodation should be made as soon as possible, and at least five business days prior to the event.

**SUPPLEMENTARY INFORMATION:** Background: This is the third public hearing the Commission will hold during its 2024 reporting cycle. The hearing will begin with an assessment of China’s capabilities and concepts to prevent, block, or blunt U.S. military actions in the Indo-Pacific. Next it will examine U.S. efforts to contest and

gerontology. The Committee assesses the capability of VA health care facilities and programs to meet the medical, psychological, and social needs of older Veterans, and evaluates

defeat China’s counter-intervention capabilities with a focus on China’s perception of those efforts. Finally, it will consider the perspectives and strategies of key U.S. allies including Japan, the Philippines, and Australia on China’s military capabilities and the implications for regional security architecture.

The hearing will be co-chaired by Vice Chair Reva Price and Commissioner Randall Schriver. Any interested party may file a written statement by March 21, 2024 by transmitting it to the contact above. A portion of the hearing will include a question and answer period between the Commissioners and the witnesses.

*Authority:* Congress created the U.S.-China Economic and Security Review Commission in 2000 in the National Defense Authorization Act (Pub. L. 106-398), as amended by Division P of the Consolidated Appropriations Resolution, 2003 (Pub. L. 108-7), as amended by Public Law 109-108 (November 22, 2005), as amended by Public Law 113-291 (December 19, 2014).

Dated: March 1, 2024.  
**Christopher Fioravante,**  
*Director of Operations and Administration,*  
*U.S.-China Economic and Security Review Commission.*  
[FR Doc. 2024-04723 Filed 3-5-24; 8:45 am]  
**BILLING CODE 1137-00-P**

**DEPARTMENT OF VETERANS AFFAIRS**

**Geriatric and Gerontology Advisory Committee, Notice of Meeting**

The Department of Veterans Affairs (VA) gives notice under the Federal Advisory Committee Act, FACA 5 U.S.C. ch. 10, that the Geriatric and Gerontology Advisory Committee will meet on April 10–11, 2024. The April meeting sessions will begin and end as follows:

VA programs designated as Geriatric Research, Education, and Clinical Centers.  
Time will be allocated for receiving public comments on April 10, 2024, at