

Form Number: 8855.

Abstract: Form 8855 is used to make a section 645 election that allows a qualified revocable trust to be treated and taxed (for income tax purposes) as part of its related estate during the election period.

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: Business or other for-profit organizations.

Estimated Number of Respondents: 5,000.

Estimated Time per Respondent: 5 hours, 38 minutes.

Estimated Total Annual Burden Hours: 28,200.

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: January 29, 2020.

Philippe Thomas,

Supervisory Tax Analyst.

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DEPARTMENT OF VETERANS AFFAIRS

Loan Guaranty: Specially Adapted Housing Assistive Technology Grant Program

AGENCY: Department of Veterans Affairs.
ACTION: Notice.

SUMMARY: The Department of Veterans Affairs (VA) is announcing the availability of funds for the Specially Adapted Housing Assistive Technology (SAHAT) Grant Program for Fiscal Year (FY) 2020. The objective of the grant is to encourage the development of new assistive technologies for specially adapted housing (SAH). This notice is intended to provide applicants with the information necessary to apply for the SAHAT Grant Program. VA strongly recommends referring to the SAHAT Grant Program regulation in conjunction with this notice. The registration process described in this notice applies only to applicants who will register to submit project applications for FY 2020 SAHAT Grant Program funds.

DATES: Applications for the SAHAT Grant Program must be submitted via www.Grants.gov by 11:59 p.m. Eastern Standard Time on March 6, 2020. Awards made for the SAHAT Grant Program will fund operations for FY 2020. The SAHAT Grant Program application package for funding opportunity VA-SAHAT-20-05 is available through www.Grants.gov and is listed as VA-Specially Adapted Housing Assistive Technology Grant Program. Applications may not be sent by mail, email, or facsimile. All application materials must be in a format compatible with the www.Grants.gov application submission tool. Applications must arrive as a complete package. Materials arriving separately will not be included in the application package for consideration and may result in the application being rejected. Technical assistance with the preparation of an initial SAHAT Grant Program application is available by contacting the program official listed below.

FOR FURTHER INFORMATION CONTACT: Jason Latona (Program Manager), Specially Adapted Housing Program (262), Veterans Benefits Administration, Department of Veterans Affairs, 810 Vermont Avenue NW, Washington, DC 20420, Jason.Latona@va.gov, (202) 632-8862. (This is not a toll-free number.)

DATES: February 4, 2020.

SUPPLEMENTARY INFORMATION: This notice is divided into eight sections. Section I provides a summary of and

background information on the SAHAT Grant Program as well as the statutory authority, desired outcomes, funding priorities, definitions, and delegation of authority. Section II covers award information, including funding availability, and the anticipated start date of the SAHAT Grant Program. Section III provides detailed information on eligibility and the threshold criteria for submitting an application. Section IV provides detailed application and submission information, including how to request an application, application content, and submission dates and times. Section V describes the review process, scoring criteria, and selection process. Section VI provides award administration information such as award notices and reporting requirements.

Section VII lists agency contact information. Section VIII provides additional information related to the SAHAT Grant Program. This notice includes citations from 38 Code of Federal Regulations (CFR) part 36, and VA Financial Policy, Volume X Grants Management, which applicants and stakeholders are expected to read to increase their knowledge and understanding of the SAHAT Grant Program.

I. Program Description

A. Summary

Pursuant to the Veterans' Benefits Act of 2010 (Public Law (Pub. L.) 111-275, § 203, 124 Stat. 2864), the Secretary of Veterans Affairs (Secretary), through the Loan Guaranty Service (LGY) of the Veterans Benefits Administration (VBA), is authorized to provide grants of financial assistance to develop new assistive technology. The objective of the SAHAT Grant Program is to encourage the development of new assistive technologies for adapted housing.

B. Background

LGY currently administers the SAH Grant Program. Through this program, LGY provides funds to eligible veterans and servicemembers with certain service-connected disabilities to help purchase or construct an adapted home, or modify an existing home, to allow them to live more independently. Please see 38 United States Code (U.S.C.) 2101(a)(2)(B) and (C) and 38 U.S.C. 2101(b)(2) for a list of qualifying service-connected disabilities. Currently, most SAH adaptations involve structural modifications such as ramps; wider hallways and doorways; roll-in showers; and other accessible bathroom features, etc. For more information about the

SAH Grant Program, please visit: <http://www.benefits.va.gov/homeloans/adaptedhousing.asp>.

VA acknowledges there are many emerging technologies and improvements in building materials that could improve home adaptations or otherwise enhance a veteran's or servicemember's ability to live independently. Therefore, in 38 CFR 36.4412(b)(2), VA has defined "new assistive technology" as an advancement that the Secretary determines could aid or enhance the ability of an eligible individual, as defined in 38 CFR 36.4401, to live in an adapted home. New assistive technology can include advancements in new-to-market technologies, as well as new variations on existing technologies. Examples of the latter might include modifying an existing software application for use with a smart home device; upgrading an existing shower pan design to support wheelchairs; using existing modular construction methods to improve bathroom accessibility; or using existing proximity technology to develop an advanced application tailored to blind users.

Please Note: SAHAT funding does not support the construction or modification of residential dwellings for accessibility. Veterans and servicemembers interested in receiving assistance to adapt a home are encouraged to review the following fact sheet: <http://www.prosthetics.va.gov/factsheet/PSAS-FactSheet-Housing-Adaptation-Programs.pdf> to identify Home Adaptation programs offered by VA.

C. Statutory Authority

Public Law 111–275, the Veterans' Benefits Act of 2010 (the Act), was enacted on October 13, 2010. Section 203 of the Act added 38 U.S.C. 2108 to establish the SAHAT Grant Program. The Act authorized VA to provide grants of up to \$200,000 per fiscal year, through September 30, 2016, to a "person or entity" for the development of specially adapted housing assistive technologies. The Act limited the aggregate amount of such grants VA may award in any fiscal year to \$1 million. On September 29, 2018, the Department of Veterans Affairs Expiring Authorities Act of 2018 was enacted (Pub. L. 115–251, 122, 132 Stat. 3166, 3169). Section 122 of Public Law 115–251 extended the authority for VA to provide grants in the manner listed above through September 30, 2020. See 38 U.S.C. 2108 and 38 CFR 36.4412.

D. Desired Outcomes and Funding Priorities

Grantees will be expected to leverage grant funds to develop new assistive technologies for SAH. In 38 CFR 36.4412(f)(2), VA set out the scoring criteria and the maximum points allowed for each criterion. As explained in the preambles to both the proposed and final rules, while the scoring framework is set out in the regulation text, each notice will address the scoring priorities for that particular grant cycle (79 **Federal Register** (FR) 53146, 53148, Sept. 8, 2014; 80 FR 55763, 55764, Sept. 17, 2014). For FY 2020, the Secretary has identified the categories of innovation and unmet needs as top priorities. These categories are further described as scoring criteria 1 and 2 in Section V(A) of this notice. Although VA encourages innovation across a wide range of specialties, VA is, in this grant cycle, particularly interested in technologies that could help blinded veterans optimize their independence (e.g., mobile applications, safety devices, etc.). VA also has particular interest in applications that either demonstrate innovative approaches in the design and building of adaptive living spaces or would lead to new products and techniques that expedite the modification of existing spaces, so as to reduce the impact that adaptive projects can have on a veteran's quality of life during the construction phase. VA notes that applications addressing these categories of special interest are not guaranteed selection, but they would, on initial review, be categorized as meeting the priorities for this grant cycle.

Additional information regarding how these priorities will be scored and considered in the final selection is contained in Section V(A) of this notice.

E. Definitions

Definitions of terms used in the SAHAT Grant Program are found at 38 CFR 36.4412(b).

F. Delegation of Authority

Pursuant to 38 CFR 36.4412(i), certain VA employees appointed to or lawfully fulfilling specific positions within VBA are delegated authority, within the limitations and conditions prescribed by law, to exercise the powers and functions of the Secretary with respect to the SAHAT Grant Program authorized by 38 U.S.C. 2108.

II. Award Information

A. Funding Availability

The aggregate amount of assistance VA may award in any fiscal year is

limited to \$1 million. This funding will be provided as an assistance agreement in the form of grants. The number of assistance agreements VA will fund as a result of this notice will be based on the quality of the technology grant applications received and the availability of funding. However, the maximum amount of assistance a technology grant applicant may receive in any fiscal year is limited to \$200,000.

B. Additional Funding Information

Funding for these projects is not guaranteed and is subject to the availability of funds and the evaluation of technology grant applications based on the criteria in this announcement. In appropriate circumstances, VA reserves the right to partially fund technology grant applications by funding discrete portions or phases of proposed projects that relate to adapted housing. Award of funding through this competition is not a guarantee of future funding. The SAHAT Grant Program is administered annually and does not guarantee subsequent awards. Renewal grants to provide new assistive technology will not be considered under this announcement.

C. Start and Close-Out Date

The anticipated start date for funding grants awarded under this announcement is April 1, 2020. The funding period will not exceed 15 months from the start date, to be followed by a 90-day period for closeout. Grant projects must be closed out by September 30, 2021.

III. Eligibility Information

A. Eligible Applicants

As authorized by 38 U.S.C. 2108, the Secretary may provide a grant to a "person or entity" for the development of specially adapted housing assistive technologies.

B. Cost Sharing or Matching

There is no cost sharing, matching, or cost participation for the SAHAT Grant Program.

C. Threshold Criteria

All technology grant applicants and applications must meet the threshold criteria set forth below. Failure to meet any of the following threshold criteria in the application will result in the automatic disqualification for funding consideration. Ineligible participants will be notified within 30 days of the finding of disqualification for award consideration based on the following threshold criteria:

1. Projects funded under this notice must involve new assistive technologies

that the Secretary determines could aid or enhance the ability of a veteran or servicemember to live in an adapted home.

2. Projects funded under this notice must not be used for the completion of work which was to have been completed under a prior grant.

3. Applications in which the technology grant applicant is requesting assistance funds in excess of \$200,000 will not be reviewed.

4. Applications that do not comply with the application and submission information requirements provided in Section IV of this notice will be rejected.

5. Applications submitted via mail, email, or facsimile will not be reviewed.

6. Applications must be received through www.Grants.gov, as specified in Section IV of this announcement, on or before the application deadline, March 6, 2020. Applications received through www.Grants.gov after the application deadline will be considered late and will not be reviewed.

7. Technology grant applicants that have an outstanding obligation that is in arrears to the Federal Government or have an overdue or unsatisfactory response to an audit will be deemed ineligible.

8. Technology grant applicants in default by failing to meet the requirements for any previous Federal assistance will be deemed ineligible.

9. Applications submitted by entities deemed ineligible will not be reviewed.

10. Applications with project dates that extend past June 30, 2021, (this period does not include the 90-day closeout period) will not be reviewed.

All technology grant recipients, including individuals and entities formed as for-profit entities, will be subject to the rules on Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, as found at 2 CFR part 200. See 2 CFR 200.101(a). Where the Secretary determines that 2 CFR part 200 is not applicable or where the Secretary determines that additional requirements are necessary due to the uniqueness of a situation, the Secretary will apply the same standard applicable to exceptions under 2 CFR 200.102.

IV. Application and Submission Information

A. Address To Request Application Package

Technology grant applicants may download the application package from www.Grants.gov. Questions regarding the application process should be referred to the program official: Jason Latona (Program Manager), Specially

Adapted Housing Program, Jason.Latona@va.gov, (202) 632-8862 (This is not a toll-free number.)

B. Content and Form of Application Submission

The SAHAT Grant Program application package provided at www.Grants.gov (Funding Opportunity Number: VA-SAHAT-20-05) contains electronic versions of the application forms that are required. Additional attachments to satisfy the required application information may be provided; however, letters of support included with the application will not be reviewed. All technology grant applications must consist of the following:

1. Standard Forms (SF) 424, 424A, and 424B. SF-424, SF-424A, and SF-424B require general information about the applicant and proposed project. The project budget should be described in SF-424A. Please do not include leveraged resources in SF-424A.

2. VA Form 26-0967: Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion.

3. VA Form 26-0967a: Scoring Criteria for SAHAT Grants.

4. Applications: In addition to the forms listed above, each technology grant application must include the following information:

a. A project description, including the goals and objectives of the project, what the project is expected to achieve, and how the project will benefit veterans and servicemembers;

b. An estimated schedule including the length of time (not to extend past June 30, 2021) needed to accomplish tasks and objectives for the project;

c. A description of what the project proposes to demonstrate and how this new technology will aid or enhance the ability of veterans and servicemembers to live in an adapted home. The following link has additional information regarding adapted homes: <http://www.benefits.va.gov/homeloans/adaptedhousing.asp>; and

d. Each technology grant applicant is responsible for ensuring that the application addresses each of the scoring criteria listed in Section V(A) of this notice.

C. Dun and Bradstreet Universal Numbering System (DUNS) and System for Award Management (SAM)

Each technology grant applicant, unless the applicant is an individual or Federal awarding agency that is excepted from these requirements under 2 CFR 25.110(b) or (c), or has an exception approved by VA under 2 CFR 25.110(d), is required to:

1. Be registered in SAM prior to submitting an application;

2. Provide a valid DUNS number in the application; and

3. Continue to maintain an active SAM registration with current information at all times during which the technology grant applicant has an active Federal award or an application under consideration by VA.

VA will not make an award to an applicant until the applicant has complied with all applicable DUNS and SAM requirements, and if the applicant has not fully complied with the requirements by the time VA is ready to make an award, VA will determine the applicant is not qualified to receive a Federal award and will use this determination as a basis for making the award to another applicant.

D. Submission Dates and Times

Applications for the SAHAT Grant Program must be submitted via www.Grants.gov to be transmitted to VA by 11:59 p.m. Eastern Standard Time on March 6, 2020. Submissions received after this application deadline will be considered late and will not be reviewed or considered. Submissions via email, mail, or fax will not be accepted.

Applications submitted via www.Grants.gov must be submitted by an individual registered with www.Grants.gov and authorized to sign applications for Federal assistance. For more information and to complete the registration process, visit www.Grants.gov. Technology grant applicants are responsible for ensuring that the registration process does not hinder timely submission of the application.

It is the responsibility of grant applicants to ensure a complete application is submitted via www.Grants.gov. Applicants are encouraged to periodically review the "Version History Tab" of the funding opportunity announcement in www.Grants.gov to identify if any modifications have been made to the funding announcement and/or opportunity package. Upon initial download of the funding opportunity package, applicants will be asked to provide an email address that will allow www.Grants.gov to send the applicant an email message in the event this funding opportunity package is changed and/or republished on www.Grants.gov prior to the posted closing date.

E. Confidential Business Information

It is recommended that confidential business information (CBI) not be included in the application. However, if

CBI is included in an application, applicants should clearly indicate which portion(s) of their application they are claiming as CBI. See 2 CFR 200.333–200.337 (addressing access to a non-Federal entity's records pertinent to a Federal award).

F. Intergovernmental Review

This section is not applicable to the SAHAT Grant Program.

G. Funding Restrictions

The SAHAT Grant Program does not allow reimbursement of pre-award costs.

V. Application Review Information

Each eligible proposal (based on the Section III threshold eligibility review) will be evaluated according to the criteria established by the Secretary and provided below in Section A.

A. Scoring Criteria

The Secretary will score technology grant applications based on the scoring criteria listed below. As indicated in Section I of this notice, the Secretary is placing the greatest emphasis on criteria 1 and 2. This emphasis does not establish new scoring criteria but is designed to assist technology grant applicants in understanding how scores will be weighted and ultimately considered in the final selection process. A technology grant application must receive a minimum aggregate score of 70. Instructions for completion of the scoring criteria are listed on VA Form 26–0967a. This form is included in the application package materials on www.Grants.gov. The scoring criteria and maximum points are as follows:

1. A description of how the new assistive technology is innovative, to include an explanation of how it involves advancements in new-to-market technologies, new variations on existing technologies, or both (up to 50 points);
2. An explanation of how the new assistive technology will meet a specific, unmet need among eligible individuals, to include whether and how the new assistive technology fits within a category of special emphasis for FY 2020, as explained in Section I(D) of this notice (up to 50 points);
3. An explanation of how the new assistive technology is specifically designed to promote the ability of eligible individuals to live more independently (up to 30 points);
4. A description of the new assistive technology's concept, size, and scope (up to 30 points);
5. An implementation plan with major milestones for bringing the new

assistive technology into production and to the market. Such milestones must be meaningful and achievable within a specific timeframe (up to 30 points); and

6. An explanation of what uniquely positions the technology grant applicant in the marketplace. This can include a focus on characteristics such as the economic reliability of the technology grant applicant, the technology grant applicant's status as a minority or veteran-owned business, or other characteristics that the technology grant applicant wants to include to show how it will help protect the interests of, or further the mission of, VA and the program (up to 20 points).

B. Review and Selection Process

Eligible applications will be evaluated by a review panel comprising five VA employees. The review panel will score applications using the scoring criteria provided in Section V(A) and refer to the selecting official those applications that receive a minimum aggregate score of 70. In determining which applications to approve, the selecting official will take into account the review panel score, the priorities described in this Notice of Funding Availability, the governing statute, 38 U.S.C. 2108, and the governing regulation, 38 CFR 36.4412. VA Financial Policy, Volume X Grants Management, Chapter 4 Grants Application and Award Process, § 040202.06, <https://www.va.gov/finance/docs/VA-FinancialPolicyVolumeXChapter04.pdf>.

VI. Award Administration Information

A. Award Notices

Although subject to change, the SAHAT Grant Program Office expects to announce grant recipients by April 1, 2020. Prior to executing any funding agreement, VA will contact successful applicants; make known the amount of proposed funding; and verify the applicant's desire to receive the funding. Any communication between the SAHAT Grant Program Office and successful applicants prior to the issuance of an award notice is not authorization to begin project activities. Once VA verifies that the grant applicant is still seeking funding, VA will issue a signed and dated award notice. The award notice will be sent by U.S. mail to the organization listed on the SF–424. All applicants will be notified by letter, sent by U.S. mail to the address listed on the SF–424.

B. Administrative and National Policy Requirements

This section is not applicable to the SAHAT Grant Program.

C. Reporting

VA places great emphasis on the responsibility and accountability of grantees. Grantees must agree to cooperate with any Federal evaluation of the program and provide the following:

1. *Quarterly Progress Reports:* These reports will be submitted electronically and outline how grant funds were used, describe program progress, and describe any barriers and measurable outcomes. The format for quarterly reporting will be provided to grantees upon grant award.

2. *Quarterly Financial Reports:* These reports will be submitted electronically using the SF–425-Federal Financial Report.

3. *Grantee Closeout Report:* This final report will be submitted electronically and will detail the assistive technology developed. The Closeout Report must be submitted to the SAHAT Grant Program Office not later than 11:59 p.m. Eastern Standard Time, September 30, 2021.

VII. Agency Contact(s)

For additional general information about this announcement contact the program official: Jason Latona (Program Manager), Specially Adapted Housing Program, Jason.Latona@va.gov, (202) 632–8862 (This is not a toll-free number.)

Mailed correspondence, which should not include application material, should be sent to: Loan Guaranty Service, VA Central Office, Attn: Jason Latona (262), 810 Vermont Avenue NW, Washington, DC 20420.

All correspondence with VA concerning this announcement should reference the funding opportunity title and funding opportunity number listed at the top of this solicitation. Once the announcement deadline has passed, VA staff may not discuss this competition with applicants until the application review process has been completed.

VIII. Other Information

Section 2108 authorizes VA to provide grants for the development of new assistive technologies through September 30, 2020. Additional information related to the SAHAT Grant Program administered by LGY is available at: <http://www.benefits.va.gov/homeloans/adaptedhousing.asp>.

The SAHAT Grant is not a veterans' benefit. As such, the decisions of the Secretary are final and not subject to the same appeal rights as decisions related

to veterans' benefits. The Secretary does not have a duty to assist technology grant applicants in obtaining a grant.

Grantees will receive payments electronically through the U.S. Department of Health and Human Services Payment Management System (PMS). All grant recipients should adhere to PMS user policies.

Signing Authority

The Secretary of Veterans Affairs, or designee, approved this document 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. Robert L. Wilkie, Secretary, Department of Veterans Affairs, approved this

document on January 28, 2020, for publication.

Luvenia Potts,

Regulation Development Coordinator, Office of Regulation Policy & Management, Office of the Secretary, Department of Veterans Affairs.

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