

Form	Title/description	OMB No.
8995-A SCH C ...	Loss Netting and Carryforward .....	1545-2294
8995-A SCH D ...	Special Rules for Patrons of Agricultural or Horticultural Cooperatives .....	1545-2294
8997 .....	Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments .....	1545-0123
8582-CR .....	Passive Activity Credit Limitations .....	1545-1034
8609-A .....	Annual Statement for Low-Income Housing Credit .....	1545-0988
T .....	Forest Activities .....	1545-0007

\* 1545-0074 will not be discontinued it will be the number assigned to all Forms within the individual tax collection.

\* 1545-0123 will not be discontinued. It is the business collection and 8922 will be included in both the Business collection and the Employment Tax collection.

\* 1545-0029 will not be discontinued it will be the number assigned to all Forms within the employment tax collection.

\* 1545-0092 will not be discontinued it will be the number assigned to all Forms within the trust and estate income tax collection.

**Appendix B**

Guidance title/description	OMB No.
Revenue Procedure 2009-20: Safe harbor treatment for taxpayers that experienced losses in certain investment arrangements discovered to be criminally fraudulent .....	1545-0092
Revenue Procedure 2009-26: Examination of returns and claims for refund, credit or abatement; determination of correct tax liability .....	1545-0092
Revenue Procedure 2009-52: Examination of returns and claims for refund, credit or abatement; determination of correct tax liability .....	1545-0092
Revenue Procedure 2019-38: Trade or Business .....	1545-0092
TD 9846: Regulations Regarding the Transition Tax Under Section 965 and Related Provisions .....	1545-2280
TD 9847: Qualified Business Income Deduction .....	1545-0092
TD 9902: Guidance Under Sections 951A and 954 Regarding Income Subject to a High Rate of Foreign Tax .....	1545-0092
TD 9918: Effect of Section 67(g) on Trusts and Estates .....	1545-0092
TD 9922: Guidance Related to the Allocation and Apportionment of Deductions and Foreign Taxes, Foreign Tax Redeterminations, Foreign Tax Credit Disallowance Under Section 965(g), Consolidated Groups, Hybrid Arrangements and Certain Payments Under Section 951A .....	1545-1056
TD 9936: Guidance on Passive Foreign Investment Companies .....	1545-0092
TD 9945: Guidance Under Section 1061 .....	1545-0092
TD 9959: Guidance Related to the Foreign Tax Credit; Clarification of Foreign-Derived Intangible Income .....	1545-2296
TD 9998: Increased Amounts of Credit or Deduction for Satisfying Certain Prevailing Wage and Registered Apprenticeship Requirements .....	1545-2315

[FR Doc. 2024-20407 Filed 9-9-24; 8:45 am]

BILLING CODE 4830-01-P

**DEPARTMENT OF VETERANS AFFAIRS**

[OMB Control No. 2900-0012]

**Agency Information Collection Activity: Application for Cash Surrender or Policy Loan**

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

**ACTION:** Notice.

**SUMMARY:** Veterans Benefits Administration (VBA), 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:** Comments must be received on or before November 12, 2024.

**ADDRESSES:** Comments must be submitted through [www.regulations.gov](http://www.regulations.gov).

**FOR FURTHER INFORMATION CONTACT:**

*Program-Specific information:* Nancy Kessinger, 202-632-8924, [nancy.kessinger@va.gov](mailto:nancy.kessinger@va.gov).

*VA PRA information:* Maribel Aponte, 202-461-8900, [vacopaperworkreduct@va.gov](mailto:vacopaperworkreduct@va.gov).

**SUPPLEMENTARY INFORMATION:** Under the PRA of 1995, Federal agencies must obtain approval from the Office of Management and Budget (OMB) for each collection of information they conduct or sponsor. This request for comment is being made pursuant to section 3506(c)(2)(A) of the PRA.

With respect to the following collection of information, VBA invites comments on: (1) whether the proposed collection of information is necessary for the proper performance of VBA's functions, including whether the information will have practical utility; (2) the accuracy of VBA's estimate of the burden of the proposed collection of information; (3) ways to enhance the quality, utility, and clarity of the information to be collected; and (4)

ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or the use of other forms of information technology.

*Title:* Application for Cash Surrender or Policy Loan (VA Form 29-1546), Application for Cash Surrender (VA Form 29-1546e).

*OMB Control Number:* 2900-0012. <https://www.reginfo.gov/public/do/PRASearch> (Once at this link, you can enter the OMB Control Number to find the historical versions of this Information Collection).

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

*Abstract:* The Application for Cash Surrender or Policy Loan solicits information needed from Veterans to apply for cash surrender value or policy loan on his/her insurance. The VA Form 29-1546e has been added to this collection. This is an electronic version of the 29-1546 but is for cash surrender only. This form was created so Veterans can apply for a cash surrender of their policy online. This will not affect the number of respondents but will make it easier and reduce the time it takes for

Veterans to receive the cash value of their policy. The information on this form is required by law, 38 U.S.C. 1906 and 1944, 38 CFR 6.115, 6.116, 6.117, 8.27, 6.100, 6.101 and 8.28.

*Affected Public:* Individuals and households.

*Estimated Annual Burden:* 4,939 hours.

*Estimated Average Burden per Respondent:* 10 minutes.

*Frequency of Response:* Upon Request.

*Estimated Number of Respondents:* 29,636.

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

**Maribel Aponte,**

*VA PRA Clearance Officer, Office of Enterprise and Integration/Data Governance Analytics, Department of Veterans Affairs.*

[FR Doc. 2024–20316 Filed 9–9–24; 8:45 am]

**BILLING CODE 8320–01–P**

**DEPARTMENT OF VETERANS AFFAIRS**

[OMB Control No. 2900–0890]

**Agency Information Collection Activity: Industry Standard Forms for Completing an Appraisal Required by VA**

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

**ACTION:** Notice.

**SUMMARY:** Veterans Benefits Administration (VBA), 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 November 12, 2024.

**ADDRESSES:** Comments must be submitted through [www.regulations.gov](http://www.regulations.gov).

**FOR FURTHER INFORMATION CONTACT:** Program-Specific information: Nancy J. Kessinger, 202–632–8924, [Nancy.Kessinger@va.gov](mailto:Nancy.Kessinger@va.gov).

VA PRA information: Maribel Aponte, 202–461–8900, [vacopaperworkreduact@va.gov](mailto:vacopaperworkreduact@va.gov).

**SUPPLEMENTARY INFORMATION:** Under the PRA of 1995, Federal agencies must

obtain approval from the Office of Management and Budget (OMB) for each collection of information they conduct or sponsor. This request for comment is being made pursuant to section 3506(c)(2)(A) of the PRA.

With respect to the following collection of information, VBA invites comments on: (1) whether the proposed collection of information is necessary for the proper performance of VBA's functions, including whether the information will have practical utility; (2) the accuracy of VBA's estimate of the burden of the proposed collection of information; (3) ways to enhance the quality, utility, and clarity of the information to be collected; and (4) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or the use of other forms of information technology.

*Title:* Industry Standard Forms for Completing an Appraisal Required by VA (FNMA Forms 1004, 1004C, 1025, 2055 and 1075).

*OMB Control Number:* 2900–0890.

*Type of Review:* Extension of a currently approved collection.  
*Abstract:* This information collection package seeks approval of VA's requirement that appraisers utilize certain industry-standard forms in completing an appraisal. 38 U.S.C. 3731 authorizes the VA Secretary to establish a panel of appraisers, prescribe qualifications for such appraisers, and determine reasonable value of a property, construction, repairs or alterations based on an appraisal report provided by a panel appraiser for the purpose of guaranteeing a loan.

VA is requesting approval to authorize collection of these forms because accurate and thorough appraisal reporting is critical to the accuracy of underwriting for the mortgage process. Additionally, VA is looking to expand the list of authorized forms for use due to ongoing needs related to the pandemic. This collection of information provides a more thorough and complete appraisal of prospective VA-guaranteed properties ensuring that mortgages are acceptable for VA guarantee and thereby protect the interest of VA, taxpayers, and the Veterans Housing Benefit Program Fund. Policies and procedures for governing the VA appraisal program are set forth in chapter 36, title 38 of the CFR.

*Affected Public:* Individuals or Households.

*Estimated Annual Burden:* 10,833.

*Estimated Average Burden Per Respondent:* 1 minute.

*Frequency of Response:* One time.  
*Estimated Number of Respondents:* 650,000.

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

**Maribel Aponte,**

*VA PRA Clearance Officer, Office of Enterprise and Integration/Data Governance Analytics, Department of Veterans Affairs.*

[FR Doc. 2024–20320 Filed 9–9–24; 8:45 am]

**BILLING CODE 8320–01–P**

**DEPARTMENT OF VETERANS AFFAIRS**

[OMB Control No. 2900–0060]

**Agency Information Collection Activity: Claim for One Sum Payment Government Life Insurance, Claim for Monthly Payments Government Life Insurance, and Claim for One Sum Payment Government Life Insurance (DocuSign)**

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

**ACTION:** Notice.

**SUMMARY:** Veterans Benefits Administration (VBA), 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:** Comments must be received on or before November 12, 2024.

**ADDRESSES:** Comments must be submitted through [www.regulations.gov](http://www.regulations.gov).

**FOR FURTHER INFORMATION CONTACT:**

*Program-Specific information:* Nancy Kessinger, 202–461–8900, [nancy.kessinger@va.gov](mailto:nancy.kessinger@va.gov).

*VA PRA information:* Maribel Aponte, 202–461–8900, [vacopaperworkreduact@va.gov](mailto:vacopaperworkreduact@va.gov).

**SUPPLEMENTARY INFORMATION:** Under the PRA of 1995, Federal agencies must obtain approval from the Office of Management and Budget (OMB) for each collection of information they conduct or sponsor. This request for comment is being made pursuant to section 3506(c)(2)(A) of the PRA.

With respect to the following collection of information, VBA invites comments on: (1) whether the proposed collection of information is necessary for the proper performance of VBA's functions, including whether the