

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. Currently, the IRS is soliciting comments concerning an existing Revenue Procedure 2001–29, Leveraged Leases.

**DATES:** Written comments should be received on or before January 9, 2023 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.comment@irs.gov](mailto:pra.comment@irs.gov). Include 1545–1738 or Leveraged Leases in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this collection should be directed to LaNita Van Dyke, 202–317–6009, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [Lanita.VanDyke@irs.gov](mailto:Lanita.VanDyke@irs.gov).

**SUPPLEMENTARY INFORMATION:**

Currently, the IRS is seeking comments concerning the following information collection tools, reporting, and record-keeping requirements:

*Title:* Leveraged Leases.

*OMB Number:* 1545–1738.

*Regulation Number:* Revenue Procedure 2001–29.

*Abstract:* Revenue Procedure 2001–29 sets forth the information and representations required to be furnished by taxpayers in requests for an advance ruling that a leveraged lease transaction is, in fact, a valid lease for federal income tax purposes.

*Current Actions:* There are no changes being made to the revenue procedure at this time.

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

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

*Estimated Number of Respondents:* 10.

*Estimated Time per Respondent:* 30 hours.

*Estimated Total Annual Reporting Burden hours:* 800.

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: November 3, 2022.

**Molly J. Stasko,**

*Supervisory Tax Analyst.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Disclosure Statement and Regulation Disclosure Statement

**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 disclosure statement and regulation disclosure statement.

**DATES:** Written comments should be received on or before January 9, 2023 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 1545–0889 or Disclosure Statement (Form 8275) and Regulation Disclosure Statement (Form 8275–R) in the subject line of the message.

**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:* Disclosure Statement (Form 8275) and Regulation Disclosure Statement (Form 8275–R).

*OMB Number:* 1545–0889.

*Form Number:* 8275 and 8275–R.

*Abstract:* Internal Revenue Code section 6662 imposes accuracy-related penalties on taxpayers for substantial understatement of tax liability or negligence or disregard of rules and regulations. Code section 6694 imposes similar penalties on return preparers. Regulations sections 1.662–4(e) and (f) provide for reduction of these penalties if adequate disclosure of the tax treatment is made on Form 8275 or, if the position is contrary to regulation on Form 8275–R.

*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 and individuals, not-for-profit institutions, and farms.

*Estimated Number of Respondents:* 666,666.

*Estimated Time per Respondent:* 5 hours, 34 minutes.

*Estimated Total Annual Burden Hours:* 3,716,664 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: November 3, 2022.

**Kerry L. Dennis,**  
Tax Analyst.

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## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0826]

### Agency Information Collection Activity: Intent To File a Claim for Compensation and/or Pension, or Survivors Pension and/or DIC

**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 reinstatement of a previously 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 9, 2023.

**ADDRESSES:** Submit written comments on the collection of information through Federal Docket Management System (FDMS) at [www.Regulations.gov](http://www.Regulations.gov) or to Nancy J. Kessinger, Veterans Benefits Administration (20M33), Department of Veterans Affairs, 810 Vermont Avenue NW, Washington, DC 20420 or email to [nancy.kessinger@va.gov](mailto:nancy.kessinger@va.gov). Please refer to "OMB Control No. 2900-0826" in any correspondence. During the comment period, comments may be viewed online through FDMS.

**FOR FURTHER INFORMATION CONTACT:** Maribel Aponte, Office of Enterprise and Integration, Data Governance Analytics (008), 810 Vermont Ave. NW, Washington, DC 20006, (202) 266-4688 or email [maribel.aponte@va.gov](mailto:maribel.aponte@va.gov). Please refer to "OMB Control No. 2900-0826" in any correspondence.

**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.

**Authority:** 38 U.S.C. 5102, 38 CFR 3.155.

**Title:** Intent to File a Claim for Compensation and/or Pension, or Survivors Pension and/or DIC (VA Form 21-0966).

**OMB Control Number:** 2900-0826.

**Type of Review:** Reinstatement of a previously approved collection.

**Abstract:** VA Form 21-0966 is used to gather the necessary information to determine an effective date for an award granted in association with a complete claim filed within one year of such form. VA also uses it as a request for application and responds by mailing the claimant a letter of receipt, along with the appropriate VA form or application for VA benefits.

No changes have been made to this form. The respondent burden has decreased due to the estimated number of receivables averaged over the past year.

**Affected Public:** Individuals and households.

**Estimated Annual Burden:** 102,348 hours.

**Estimated Average Burden per Respondent:** 15 minutes.

**Frequency of Response:** One time.

**Estimated Number of Respondents:** 409,394.

By direction of the Secretary.

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

[FR Doc. 2022-24354 Filed 11-7-22; 8:45 am]

BILLING CODE 8320-01-P

## DEPARTMENT OF VETERANS AFFAIRS

### Advisory Committee on Former Prisoners of War, Notice of Meeting

The Department of Veterans Affairs (VA) gives notice under the Federal Advisory Committee Act, 5 U.S.C. app. 2., that the Advisory Committee on Former Prisoners of War (ACFPow) will conduct a hybrid meeting (in-person and virtual) on November 16, 2022–November 17, 2022 at the Michael E. DeBakey VA Medical Center, 2002 Holcombe Blvd., Houston, TX 77030.

The meeting will begin and end as follows, to include public participation:

Date	Time	Location	Open session
November 16, 2022 .....	8:00 a.m.–2:00 p.m. CST .....	Michael E. DeBakey VA Medical Center .....	Yes.
November 16, 2022 .....	2:00 p.m.–4:00 p.m. CST .....	Microsoft TEAMS Link and Call-in Information Below .....	No.
November 17, 2022 .....	9:00 a.m.–10:00 a.m. CST .....	Michael E. DeBakey VA Medical Center .....	Yes.
		Houston National Cemetery .....	
		Microsoft TEAMS Link and Call-in Information Below .....	
November 17, 2022 .....	10:00 a.m.–1:30 p.m. CST .....	Houston National Cemetery .....	No.
November 17, 2022 .....	1:30 p.m.–2:00 p.m. CST .....	Michael E. DeBakey VA Medical Center .....	Yes.
		Microsoft TEAMS Link and Call-in Information Below .....	