

shareholder's inability to make timely purging elections; and (iii) the taxpayer/shareholder shows as a balance due on Form 8621-A an amount reflecting tax plus interest as determined under Reg. 1.1298(e)(3).

**Current Actions:** IRS is making an administrative change to merge the previously approved OMB 1545-1950-Form 8621-A into the OMB approval of 1545-1002. There are no changes to either form or its use.

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

**Affected Public:** Businesses or other for-profit organizations and individuals. Form 8621:

**Estimated Number of Respondents:** 1,333.

**Estimated Time per Response:** 48 hours, 44 min.

**Estimated Total Annual Burden Hours:** 64,971.

Form 8621-A:

**Estimated Number of Respondents:** 1.

**Estimated Time per Respondent:** 78 hours, 30 minutes.

**Estimated Total Annual Burden Hours:** 79 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.

Dated: September 17, 2024.

**Sara L. Covington,**

*IRS Tax Analyst.*

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**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Agency Information Collection Activities; Submission for OMB Review; Comment Request; Administering the Government Securities Act Regulations**

**AGENCY:** Departmental Offices, Department of the Treasury.

**ACTION:** Notice of information collection; request for comment.

**SUMMARY:** The Department of the Treasury will submit the following information collection request to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on this request.

**DATES:** Comments should be received on or before October 21, 2024 to be assured of consideration.

**ADDRESSES:** Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to [www.reginfo.gov/public/do/PRAMain](http://www.reginfo.gov/public/do/PRAMain). Find this particular information collection by selecting "Currently under 30-day Review—Open for Public Comments" or by using the search function.

**FOR FURTHER INFORMATION CONTACT:** Copies of the submissions may be obtained from Spencer W. Clark by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 927-5331, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

**SUPPLEMENTARY INFORMATION:**

**Bureau of the Fiscal Service**

**Title:** Administering the Government Securities Act Regulations (17 CFR chapter IV).

**OMB Control Number:** 1506-0064.

**Type of Review:** Extension without change of a currently approved collection.

**Description:** The regulations require government securities broker and dealers to make and keep certain records concerning their business activities and their holdings of government securities, to submit financial reports, and to make certain disclosures to investors. The regulations

also require depository institutions to keep certain records of non-fiduciary custodial holdings of government securities. The regulations and associated collections are fundamental to customer protection and dealer financial responsibility.

**Forms:** G-FIN-4, G-FIN-5, G-405 Part I, G-405 Part II, G-405 Part IIA, G-405 Part III, G-405 Schedule I.

**Affected Public:** Private Sector (Government securities brokers and dealers and financial institutions).

**Estimated Number of Respondents:** 2,879.

**Frequency of Response:** On occasion.

**Estimated Total Number of Annual Responses:** 2,879.

**Estimated Time per Response:** Varies by form and recordkeeping requirement. Average is 71.65 hours per response.

**Estimated Total Annual Burden Hours:** 206,293.

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

**Spencer W. Clark,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2024-21510 Filed 9-19-24; 8:45 am]

**BILLING CODE 4810-AS-P**

**DEPARTMENT OF VETERANS AFFAIRS**

[OMB Control No. 2900-0017]

**Agency Information Collection Activity under OMB Review: VA Fiduciary's Account, Court Appointed Fiduciary's Account, Certificate of Balance on Deposit and Authorization to Disclose Financial Records**

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

**ACTION:** Notice.

**SUMMARY:** In compliance with the Paperwork Reduction Act (PRA) of 1995, this notice announces that the Veterans Benefits Administration, Department of Veterans Affairs, will submit the collection of information abstracted below to the Office of Management and Budget (OMB) for review and comment. The PRA submission describes the nature of the information collection and its expected cost and burden, and it includes the actual data collection instrument.

**DATES:** Comments and recommendations for the proposed information collection should be sent by October 21, 2024.

**ADDRESSES:** To submit comments and recommendations for the proposed information collection, please type the following link into your browser:

[www.reginfo.gov/public/do/PRAMain](http://www.reginfo.gov/public/do/PRAMain), select “Currently under Review—Open for Public Comments”, then search the list for the information collection by Title or “OMB Control No. 2900–0017.”

**FOR FURTHER INFORMATION CONTACT:** VA PRA information: Maribel Aponte, 202–461–8900, [vacopaperworkreduct@va.gov](mailto:vacopaperworkreduct@va.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* VA Fiduciary’s Account (21P–4706b), Court Appointed Fiduciary’s Account (21P–4706c), Certificate of Balance on Deposit and Authorization to Disclose Financial Records (21P–4718a).

*OMB Control Number:* 2900–0017  
<https://www.reginfo.gov/public/do/PRASearch>.

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

*Abstract:* The Department of Veterans Affairs (VA), through its Veterans Benefits Administration (VBA), administers an integrated program of benefits and services established by law for Veterans, service personnel and their survivors. Information is requested by VA Forms 21P–4706b and VA Form 21P–2706c for fiduciaries to submit their annual accountings. VA currently uses VA Form 21P–4718a, as evidence and disclosure to support the accountings submitted by fiduciaries. Regulatory authority is found in 38 U.S.C. 5502 and Public Law 108–454, section 502–504.

An agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. The **Federal Register** Notice with a 60-day comment period soliciting comments on this collection of information was published at 89 FR 58882, July 19, 2024.

*Affected Public:* Individuals or Households.

*Estimated Annual Burden:* 10,000.

*Estimated Average Burden per Respondent:* 60 minutes.

*Frequency of Response:* One time.

*Estimated Number of Respondents:* 30,000.

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

**Dorothy Glasgow,**

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

[FR Doc. 2024–21520 Filed 9–19–24; 8:45 am]

**BILLING CODE 8320–01–P**

**DEPARTMENT OF VETERANS AFFAIRS**

[OMB Control No. 2900–0386]

**Agency Information Collection Activity: Interest Rate Reduction Refinancing Loan Worksheet**

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

**ACTION:** Notice.

**SUMMARY:** In compliance with the Paperwork Reduction Act (PRA) of 1995, this notice announces that the Veterans Benefits Administration, Department of Veterans Affairs, will submit the collection of information abstracted below to the Office of Management and Budget (OMB) for review and comment. The PRA submission describes the nature of the information collection and its expected cost and burden, and it includes the actual data collection instrument.

**DATES:** Comments and recommendations for the proposed information collection should be sent by October 21, 2024.

**ADDRESSES:** To submit comments and recommendations for the proposed information collection, please type the following link into your browser: [www.reginfo.gov/public/do/PRAMain](http://www.reginfo.gov/public/do/PRAMain), select “Currently under Review—Open for Public Comments”, then search the list for the information collection by Title or “OMB Control No. 2900–0386.”

**FOR FURTHER INFORMATION CONTACT:** VA PRA information: Maribel Aponte, 202–461–8900, [vacopaperworkreduct@va.gov](mailto:vacopaperworkreduct@va.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Agency Information Collection Activity: Interest Rate Reduction Refinancing Loan VA Form 26–8923.

*OMB Control Number:* 2900–0386  
<https://www.reginfo.gov/public/do/PRASearch>.

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

*Abstract:* An agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. The **Federal Register** Notice with a 60-day comment period soliciting comments on this collection of information was published at 89 FR 57994, July 16, 2024.

*Affected Public:* Individuals or Lenders.

*Estimated Annual Burden:* 86,647.

*Estimated Average Burden per Respondent:* 30 minutes.

*Frequency of Response:* One time.

*Estimated Number of Respondents:* 173,293.

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

**Dorothy Glasgow,**

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

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