

Department reasons that comments received will advance three objectives: (i) reduce reporting burdens; (ii) ensure that it organizes information collection requirements in a “user friendly” format to improve the use of such information; and (iii) accurately assess the resources expended to retrieve and produce information requested. See 44 U.S.C. 3501.

*Authority:* The Paperwork Reduction Act of 1995; 44 U.S.C. chapter 35, as amended; and 49 CFR 1.48.

Issued in Washington, DC.

**Morteza Farajian,**

*Executive Director, the Build America Bureau.*

[FR Doc. 2025–03588 Filed 3–5–25; 8:45 am]

**BILLING CODE 4910–9X–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Agency Collection Activities; Requesting Comments for Safe Harbor for Valuation and Mark to Market Accounting Method for Dealers Under Section 475**

**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 renewal of the OMB approval on the Safe Harbor for Valuation and Mark to Market Accounting Method for Dealers under section 475 (TD 9328 and TD 8700).

**DATES:** Written comments should be received on or before May 5, 2025 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 No. 1545–1945 (TD 9328 and TD 8700) 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:**

*Title:* Safe Harbor for Valuation and Mark to Market Accounting Method for Dealers under Section 475.

*OMB Control Number:* 1545–1945.

*Regulation Project Number:* TD 9328 and TD 8700.

*Abstract:* The Treasury Decisions (TD) set forth an elective safe harbor that permits dealers in securities and dealers in commodities to elect to use the values of positions reported on certain financial statements as the fair market values of those positions for purposes of Section 475 of the Internal Revenue Code. This safe harbor is intended to reduce the compliance burden on taxpayers and to improve the administrability of the valuation requirement of Section 475 for the Internal Revenue Service (IRS). TD 8700 contains final regulations providing guidance to enable taxpayers to comply with the mark to market requirement applicable to dealers in securities.

*Current Actions:* There are no changes to these existing regulations.

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

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Responses:* 15,708.

*Estimated Time per Respondent:* 3 hours, 19 minutes.

*Estimated Total Annual Burden Hours:* 52,182.

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: February 27, 2025.

**Molly J. Stasko,**

*Senior Tax Analyst.*

[FR Doc. 2025–03575 Filed 3–5–25; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900–0674]

### **Agency Information Collection Activity Under OMB Review: Notice of Disagreement: Appeal to the Board of Veterans’ Appeals**

**AGENCY:** Board of Veterans’ Appeals, Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** In compliance with the Paperwork Reduction Act (PRA) of 1995, this notice announces that the Board of Veterans’ Appeals (Board), 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 April 7, 2025.

**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. 2900–0674.”

**FOR FURTHER INFORMATION CONTACT:** VA PRA information: Dorothy Glasgow, 202–461–1084, [VAPRA@va.gov](mailto:VAPRA@va.gov).

#### **SUPPLEMENTARY INFORMATION:**

*Title:* Decision Review Request: Board Appeal (Notice of Disagreement) and Appeal to the Board of Veterans’ Appeals, VA Form 10182 and VA Form 9.

*OMB Control Number:* 2900–0674  
<https://www.reginfo.gov/public/do/PRAsearch>.

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

*Abstract:* Appellate review of the denial of VA benefits may only be initiated by the filing of a Notice of Disagreement with the Board. 38 U.S.C. 7105(a). A *VA Form 10182*.

*Decision Review Request: Board Appeal (Notice of Disagreement)* is required to initiate Board review of an appeal in the modernized review system as implemented by the Veterans Appeals Improvement and Modernization Act of 2017 (AMA). The *VA Form 9 Appeal to the Board of Veterans' Appeals* may be used to complete a legacy appeal to the Board. The completed form becomes the "substantive appeal" (or "formal appeal"), which is required by the pre-AMA version of 38 U.S.C. 7105(a) and (d)(3) to complete an appeal to the Board. Additionally, the proposed information collections allow for withdrawal of services by a representative, requests for changes in

hearing dates and methods under 38 U.S.C. 7107, and motions for reconsideration pursuant to 38 CFR 7103(a).

The Board is requesting to revise the currently approved OMB Control No. 2900-0674 as there has been a decrease in the estimated number of respondents and annual burden. There has been a decrease in the use of the *VA Form 9 Appeal to the Board of Veterans' Appeals*, as the *VA Form 10182 Decision Review Request: Board Appeal (Notice of Disagreement)* is required to initiate Board review of decisions issued on or after February 19, 2019. Consequently, the majority of incoming appeals at the Board are governed by the AMA; therefore, the estimated number of respondents who utilize the *VA Form 10182 Decision Review Request: Board Appeal (Notice of Disagreement)* has been adjusted accordingly.

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 101691, December 16, 2024.

*Affected Public:* Individuals and households.

*Estimated Annual Burden:* 60,305 hours.

*Estimated Average Burden per Respondent:* 30 minutes.

*Frequency of Response:* Once.

*Estimated Number of Respondents:* 119,800.

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

**Shunda Willis,**

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

[FR Doc. 2025-03628 Filed 3-5-25; 8:45 am]

**BILLING CODE 8320-01-P**