

relative or absolute value for smaller respondents?

**Andrea M. Gacki,**

*Director, Financial Crimes Enforcement Network*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Agency Information Collection Activities; Comment Request on Disclosure of Returns and Return Information to Designee of Taxpayer**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

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

**SUMMARY:** In accordance with the Paperwork Reduction Act of 1995, the IRS is inviting comments on the information collection request outlined in this notice.

**DATES:** Written comments should be received on or before July 22, 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. 1545–1816” in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the Treasury Decision 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:** The IRS, in accordance with the Paperwork Reduction Act of 1995 (PRA) (44 U.S.C. 3506(c)(2)(A)), provides the general public and Federal agencies with an opportunity to comment on proposed, revised, and continuing collections of information. This helps the IRS assess the impact and minimize the burden of its information collection requirements. 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.

*Title:* Disclosure of Returns and Return Information to Designee of Taxpayer.

*OMB Control Number:* 1545–1816.

*Regulation Project Number:* TD 9504, as amended by TD 9618.

*Abstract:* Under section 6103(a), returns and return information are confidential unless disclosure is otherwise authorized by the Code. Section 6103(c), as amended in 1996 by section 1207 of the Taxpayer Bill of Rights II, Public Law 104–168 (110 Stat. 1452), authorizes the IRS to disclose returns and return information to such person or persons as the taxpayer may designate in a request for or consent to disclosure, or to any other person at the taxpayer’s request to the extent necessary to comply with a request for information or assistance made by the taxpayer to such other person. Disclosure is permitted subject to such requirements and conditions as may be prescribed by regulations. With the amendment in 1996, Congress eliminated the longstanding requirement that disclosures to designees of the taxpayer must be pursuant to the written request or consent of the taxpayer.

*Current Actions:* There are no changes to the regulation that would affect burden.

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

*Affected Public:* Individuals or households, business or other not-for-profit institutions, farms, and Federal, state, local or tribal governments.

*Estimated Number of Responses:* 9,000.

*Estimated Time per Response:* 12 minutes.

*Estimated Total Annual Burden Hours:* 1,800.

Dated: May 14, 2025.

**Kerry L. Dennis,**

*Tax Analyst.*

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## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900–0894]

#### **Agency Information Collection Activity: Program of Comprehensive Assistance for Family Caregivers (PCAFC) Decision Appeal Form**

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

**ACTION:** Notice.

**SUMMARY:** Veterans Health Administration (VHA), 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 July 22, 2025.

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

#### **FOR FURTHER INFORMATION CONTACT:**

*Program-Specific information:* Rebecca Mimmall, 202–695–9434, [vhacopra@va.gov](mailto:vhacopra@va.gov).

*VA PRA information:* Dorothy Glasgow, 202–461–1084, [VAPRA@va.gov](mailto:VAPRA@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, VHA invites comments on: (1) whether the proposed collection of information is necessary for the proper performance of VHA’s functions, including whether the information will have practical utility; (2) the accuracy of VHA’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:* Program of Comprehensive Assistance for Family Caregivers

(PCAFC) Decision Appeal Form (VA Form 10–306).

*OMB Control Number:* 2900–0894. <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:* Revision of a currently approved collection.

*Abstract:* The Caregivers and Veterans Omnibus Health Services Act of 2010 (Pub. L. 111–163) enacted 38 U.S.C. 1720G, which directed the Department of Veterans Affairs (VA) to establish a Program of Comprehensive Assistance for Family Caregivers (PCAFC) and a Program of General Caregiver Support Services (PGCSS). VA's regulations implementing PCAFC and PGCSS are in 38 CFR part 71. Both programs are managed by VA's Caregiver Support Program (CSP) Office. On June 6, 2018, the President signed into law the John S. McCain III, Daniel K. Akaka, and Samuel R. Johnson VA Maintaining Internal Systems and Strengthening Integrated Outside Networks Act of 2018 or the VA MISSION Act 2018 (Pub. L. 115–182). The VA MISSION Act of 2018 expanded the PCAFC to Family Caregivers of eligible Veterans of all eras in a phased approach, established new benefits for Primary Family Caregivers of eligible Veterans, and made other changes affecting program eligibility

and VA's evaluation of PCAFC applications.

Since program inception, Veterans and caregivers who disagree with a PCAFC decision were afforded the right to appeal through the Veterans Health Administration (VHA) Clinical Appeals Process. A 2021 Court ruling in the case of *Jeremy Beaudette & Maya Beaudette v. Denis McDonough, Secretary of Veterans Affairs* changed the appeal and review options available to individuals who have received a PCAFC decision and disagree with that decision. In that case, the U.S. Court of Appeals for Veterans Claims ruled in favor of petitioners seeking review by the Board of Veterans' Appeals (BVA or Board) of decisions under the PCAFC. As a result of the Court's ruling, BVA review is now available to individuals who have received a decision under the PCAFC since the program began in May 2011. Consequently, VA expanded options available to Veterans and caregivers who seek review of or to appeal a PCAFC decision.

The options include a separate appeals process (legacy) that must be used to appeal to the Board regarding PCAFC decisions issued before February 19, 2019. The legacy process is implemented through use of VA Form 10–306, which allows Veterans and caregivers to request information about past PCAFC decisions to determine

whether they wish to pursue an appeal to the Board or request review. VA projects the submission of a lower number of 10–306 forms going forward because the annual number of requests following the court decision has been decreasing over time. CSP is discontinuing VA Form 10–307, which previously was included in this collection, as the form is no longer necessary and will become obsolete. There is a commensurate decrease in the burden hours for this collection due to the discontinuance and removal of VA Form 10–307 and the anticipated decrease in the number of 10–306 forms that will be received annually by VA.

*Affected Public:* Individuals or Households.

*Estimated Annual Burden:* 12,500 hours.

*Estimated Average Burden per Respondent:* 15 minutes.

*Frequency of Response:* Once annually.

*Estimated Number of Respondents:* 50,000.

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

**Lanea Haynes,**

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

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