

taxpayer's method of accounting, the foreign tax credit is allowed only to the extent the foreign income taxes are ultimately both owed and actually remitted to the foreign country. For accrual method taxpayers, IRC section 461(f) (flush language), section 1.461-2(a)(2)(i), and section 1.905-1(d)(3) provide that a foreign income tax liability that is contested does not accrue and is not creditable until the contest is resolved. For cash method taxpayers, a foreign income tax liability that is contested is not a reasonable approximation of the taxpayer's final foreign income tax liability and, thus, under section 1.901-2(e)(2)(i), is not considered an amount of tax paid for purposes of section 901 until the contest is resolved. However, sections 1.905-1(c)(3) and 1.905-1(d)(4) allow taxpayers to make an election to claim a provisional foreign tax credit for a contested foreign income tax liability to the extent that the taxpayer has remitted the contested tax to the foreign country. As a condition for making this election, the taxpayer must enter into a provisional foreign tax credit agreement, in which the taxpayer gives the IRS information regarding the contested foreign income tax liability and agrees to comply with the conditions of the election, including agreeing to not to assert the statute of limitations on assessment as a defense to assessment of taxes and interest by the IRS with respect to the contested tax for a period of three years from the year in which taxpayer notifies the IRS of the resolution of the contest. See section 1.905-1(d)(4)(ii). Form 7204 must be used for elections to claim a provisional credit for contested foreign income taxes as provided in Regulations sections 1.905-1(c)(3) and 1.905-1(d)(4).

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: Individuals or households, business or other for-profit organizations.

Estimated Number of Responses: 11,400.

Estimated Time per Response: 2 hours.

Estimated Total Annual Burden Hours: 22,800 hours.

Dated: December 8, 2025.

Kerry Dennis,
Tax Analyst.

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DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-NEW]

Agency Information Collection Activity Under OMB Review: Document Evidence Submission

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 (VBA), 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 January 12, 2026.

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, select "Currently under Review—Open for Public Comments", then search the list for the information collection by Title or "OMB Control No. 2900-NEW."

FOR FURTHER INFORMATION CONTACT: VA PRA information: Dorothy Glasgow, 202-461-1084, VAPRA@va.gov.

SUPPLEMENTARY INFORMATION:

Title: Document Evidence Submission (VA Form 20-10208).

OMB Control Number: 2900-NEW.
<https://www.reginfo.gov/public/do/PRASearch>.

Type of Review: New collection.

Abstract: VA Form 20-10208 (previously under OMB control number 2900-0877) is used by claimants submitting additional evidence or information in support of a claim or used to update information on a claimant's VA account. This proposal requests to assign a new control number and an additional use by a claimant when submitting evidence as part of a pre-discharge claim. Without this information, VA would not be able to efficiently and successfully process and associate evidence or information of record to a claimant's file which could negatively affect adjudication and decisions made by VA.

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 insert citation date: 90 FR 43511, September 9, 2025.

Affected Public: Individuals or Households.

Estimated Annual Burden: 6,832 hours.

Estimated Average Burden per Respondent: 5 minutes.

Frequency of Response: One time.

Estimated Number of Respondents: 81,981 per year.

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

Lanea Haynes,

Acting, VA PRA Clearance Officer, Alt Office of Information Technology, Data Governance Analytics, Department of Veterans Affairs.

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