

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, and viewable on relevant websites. For this reason, please do not include in your comments information of a confidential nature, such as sensitive personal information. 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:* Probable or Prospective Reserves Safe Harbor.

*OMB Control Number:* 1545-1861.

*Regulation Project Number:* Rev Proc 2004-19.

*Abstract:* Revenue Procedure 2004-19 requires a taxpayer to file an election statement with the Service if the taxpayer wants to use the safe harbor to estimate the taxpayers' oil and gas properties' probable or prospective reserves for purposes of computing cost depletion under Sec. 611 of the Internal Revenue Code.

*Current Actions:* There is no change to the existing collection previously approved by OMB.

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

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

*Estimated Number of Responses:* 100.

*Estimated Time per Response:* 30 minutes.

*Estimated Total Annual Burden Hours:* 50 hours.

Dated: June 29, 2026.

**Marcus W. McCrary,**

*Tax Analyst.*

[FR Doc. 2026-13339 Filed 6-30-26; 8:45 am]

**BILLING CODE 4831-GV-P**

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0820]

### Agency Information Collection Activity Under OMB Review: Adaptive Sports Grant Application

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

**ACTION:** Notice.

**SUMMARY:** In compliance with the Paperwork Reduction Act (PRA) of 1995, this notice announces that the Veterans Health Administration (VHA), Department of Veterans Affairs (VA), 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 July 31, 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](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. 2900-0820."

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

**SUPPLEMENTARY INFORMATION:**

*Title:* Adaptive Sports Grant Application (VA Form 10096).

*OMB Control Number:* 2900-0820.

<https://www.reginfo.gov/public/do/PRAsearch>.

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

*Abstract:* Legal authority for this data collection is found under 38 U.S.C. 521A, which authorizes and mandates the collection of data to apply for a VA adaptive sports program grant. The mandated collection of data allows for evaluation of eligibility for an adaptive sports program grant, the goal of which is providing adaptive sports opportunities for disabled veterans and members of the Armed Forces. The information will be used by VA to evaluate multiple criteria to confirm grantee eligibility, to score grantee proposals according to application criteria, and to ensure program efficacy and appropriate use of grant funds. The application information will indicate whether and to what extent a grant program is likely to be successful in meeting the program's intent for providing adaptive sports opportunities for disabled veterans and members of the Armed Forces. There is an increase in the estimated number of annual respondents and burden hours based upon program data since the last PRA clearance.

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 91 FR 12909, March 17, 2026.

*Affected Public:* Private sector nonprofit.

*Estimated Annual Burden:* 83 hours.

*Estimated Average Burden per Respondent:* 20 minutes.

*Frequency of Response:* Once annually.

*Estimated Number of Respondents:* 250.

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

**Lanea Haynes,**

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

[FR Doc. 2026-13272 Filed 6-30-26; 8:45 am]

**BILLING CODE 8320-01-P**