

*Current Actions:* The form and instructions have been revised to reflect the rules under the final regulations for *IRC section 6050X*. There is no change in burden due to the revisions. However, the number of responses has increased due to better estimates.

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

*Affected Public:* Federal government, State, Local, or Tribal Government.

*Estimated Number of Responses:* 137,500.

*Estimated Time per Respondent:* 7 minutes.

*Estimated Total Annual Burden Hours:* 16,500.

**6. Title:** Disclosure Statement (Form 8275) and Regulation Disclosure Statement (Form 8275–R).

*OMB Number:* 1545–0889.

*Form Number:* 8275 and 8275–R.

*Abstract:* Internal Revenue Code section 6662 imposes accuracy-related penalties on taxpayers for substantial understatement of tax liability or negligence or disregard of rules and regulations. Code section 6694 imposes similar penalties on return preparers. Regulations sections 1.662–4(e) and (f) provide for reduction of these penalties if adequate disclosure of the tax treatment is made on Form 8275 or, if the position is contrary to regulation on Form 8275–R.

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

*Affected Public:* Business or other for-profit organizations and individuals, not-for-profit institutions, and farms.

*Estimated Number of Respondents:* 666,666.

*Estimated Time per Respondent:* 5 hours, 34 minutes.

*Estimated Total Annual Burden Hours:* 3,716,664 hours.

**7. Title:** Source of Income from Certain Space and Ocean Activities; Source of Communications Income.

*OMB Number:* 1545–1718.

*Form Number:* TD 9305.

*Abstract:* TD 9305 contains final regulations under section 863(d) governing the source of income from certain space and ocean activities. The final regulations primarily affect persons who derive income from activities conducted in space, or on or under water not within the jurisdiction of a foreign country, possession of the United States, or the United States (in international water). The final regulations also affect persons who derive income from transmission of communications.

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

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

*Estimated Number of Respondents:* 250.

*Estimated Time per Respondent:* 6 hours.

*Estimated Total Annual Burden Hours:* 1,500.

**8. Title:** Leveraged Leases.

*OMB Number:* 1545–1738.

*Form Number:* Revenue Procedure 2001–29.

*Abstract:* Revenue Procedure 2001–29 sets forth the information and representations required to be furnished by taxpayers in requests for an advance ruling that a leveraged lease transaction is, in fact, a valid lease for federal income tax purposes.

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

*Affected Public:* Individuals or households, business or other for-profit organizations, and not-for-profit institutions.

*Estimated Number of Respondents:* 10.

*Estimated Time per Respondent:* 80 hours.

*Estimated Total Annual Reporting Burden hours:* 800.

**9. Title:** Information Reporting for Payments Made in Settlement of Payment Card and Third-Party Network Transactions.

*OMB Number:* 1545–2205.

*Form Number:* TD 9496, Form 1099–K.

*Abstract:* This information collection covers final regulations implementing amendments to the Income Tax Regulations (*26 CFR part 1*) relating to information reporting under sections 6041, 6041A, 6050W, and 6051 of the Internal Revenue Code (Code). The form reflects payments made in settlement of merchant card and third-party network transactions for purchases of goods and/or services made with merchant cards and through third-party networks.

*Current Actions:* There is an increase in the estimated number of respondents previously approved by OMB.

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

*Affected Public:* Individuals or households, Business or other for-profit groups, Not-for-profit institutions, Farms, Federal Government, State, Local, or Tribal Governments.

*Estimated Number of Respondents:* 10,000,000.

*Estimated Time per Respondent:* 28 minutes.

*Estimated Total Annual Burden Hours:* 4,800,000.

**10. Title:** Reimbursable Agreement—Non-Federal Entities and Statistics of Income—User Fee.

*OMB Number:* 1545–2235.

*Form Numbers:* 14417 and 14417–A.

*Abstract:* Form 14417, Reimbursable Agreement—Non-Federal Entities, was developed for funds in reimbursable agreements with non-federal entities such as state, local, foreign governments and non-federal public entities. Form 14417–A, Statistics of Income—User Fee, was developed to be used after a customer contacts the Statistics of Income (SOI) Division requesting data not already available on our TaxStats IRS website.

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

*Affected Public:* State, Local, and Tribal Governments.

*Estimated Number of Respondents:* 310.

*Estimated Time per Respondent:* 31 mins.

*Estimated Total Annual Burden Hours:* 160.

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

**Melody Braswell,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2023–01570 Filed 1–25–23; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900–0047]

### Agency Information Collection Activity: Financial Statement

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

**ACTION:** Notice.

**SUMMARY:** The Veterans Benefits Administration, 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 revision of a currently approved collection, and allow 60 days for public comment in response to the notice.

**DATES:** Written comments and recommendations on the proposed collection of information should be received on or before March 27, 2023.

**ADDRESSES:** Submit written comments on the collection of information through Federal Docket Management System (FDMS) at [www.Regulations.gov](http://www.Regulations.gov) or to Nancy J. Kessinger, Veterans Benefits Administration (20M33), Department of Veterans Affairs, 810 Vermont Avenue

NW, Washington, DC 20420 or email to [nancy.kessinger@va.gov](mailto:nancy.kessinger@va.gov). Please refer to "OMB Control No. 2900-0047" in any correspondence. During the comment period, comments may be viewed online through FDMS.

**FOR FURTHER INFORMATION CONTACT:**

Maribel Aponte, Office of Enterprise and Integration, Data Governance Analytics (008), 1717 H Street NW, Washington, DC 20006, (202) 266-4688 or email [maribel.aponte@va.gov](mailto:maribel.aponte@va.gov). Please refer to "OMB Control No. 2900-0047" in any correspondence.

**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, VBA invites comments on: (1) whether the proposed collection of information is necessary for the proper performance of VBA's functions, including whether the information will have practical utility; (2) the accuracy of VBA'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.

*Authority:* Public Law 89-754, section 1013; 8 U.S.C. 3702(b)(2), 38 U.S.C. 3714.

*Title:* Financial Statement (VA form 26-6807).

*OMB Control Number:* 2900-0047.

*Type of Review:* Revision of a Currently Approved Collection.

*Abstract:* VA Form 26-6807 is used for a variety of purposes in the VA home loan program when determinations of obligors' creditworthiness are required.

The major use of the form is to determine a borrower's financial condition in connection with efforts to reinstate a seriously defaulted, guaranteed, insured, or portfolio loan. VA Loan Technicians mail this form out when reviewing borrowers for a VA Refund (also referred to as a VA Purchase) pursuant to 38 CFR 36.4320, and when completing other supplemental servicing activities.

*Affected Public:* Individuals or Households.

*Estimated Annual Burden:* 22 hours.

*Estimated Average Burden per*

*Respondent:* 45 minutes.

*Frequency of Response:* On occasion.

*Estimated Number of Respondents:* 29.

By direction of the Secretary.

**Maribel Aponte,**

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

[FR Doc. 2023-01522 Filed 1-25-23; 8:45 am]

**BILLING CODE 8320-01-P**

**DEPARTMENT OF VETERANS AFFAIRS**

[OMB Control No. 2900-0820]

**Agency Information Collection Activity: Adaptive Sport Grant Application; Withdrawn**

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

**ACTION:** Notice; withdrawal.

**SUMMARY:** On January 19, 2023, the Veterans Health Administration (VHA), published a notice in the **Federal Register** announcing an opportunity for public comment on the proposed collection Adaptive Sport Grant Application (*i.e.*, VA Form 10096). This notice was published before the 60-day **Federal Register** Notice closed by error; therefore, this document corrects that error by withdrawing this FR notice, document number 2023-01003.

**DATES:** As of January 23, 2023, the FR notice published at 88 FR 3779 on Friday, January 20, 2023, is withdrawn.

**FOR FURTHER INFORMATION CONTACT:**

Maribel Aponte, Office of Enterprise and Integration, Data Governance Analytics (008), 810 Vermont Ave. NW, Washington, DC 20006, (202) 266-4688 or email [maribel.aponte@va.gov](mailto:maribel.aponte@va.gov).

**SUPPLEMENTARY INFORMATION:** FR Doc. 2023-01003, published on Friday, January 20, 2023 (88 FR 3779), is withdrawn by this notice.

By direction of the Secretary.

**Maribel Aponte,**

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

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