

on Form 5558 is used to determine if such extension of time is warranted.

Current Actions: There is no change to the form, however 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: Business or other for-profit organizations, and not-for-profit institutions.

Estimated Number of Respondents: 671,189.

Estimated Time per Respondent: 1 hour, 11 minutes.

Estimated Total Annual Burden Hours: 798,715 hours.

22. Title: Original Issue Discount.
OMB Number: 1545–0117.

Regulation Project Number: Form 1099–OID.

Abstract: Form 1099–OID is used for reporting original issue discount as required by section 6049 of the Internal Revenue Code. It is used to verify that income earned on discount obligations is properly reported by the recipient.

Current Actions: There are changes to the burden indicators used to compute burden and an estimated decrease in the number of responses previously approved by OMB.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit groups.

Estimated Number of Responses: 4,411,100.

Estimated Time per Respondent: 23 minutes.

Estimated Total Annual Burden Hours: 1,720,329.

23. Title: Request for Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding.

OMB Number: 1545–0004.

Form Project Number: Forms SS–8 and SS–8(PR).

Abstract: Firms and workers file Form SS–8 to request a determination of the status of a worker under the common law rules for purposes of federal employment taxes and income tax withholding.

Current Actions: This request is being submitted to update the filing estimates. The estimated number of annual responses has increased by 1,045. However, the total estimated burden has decreased by 27,333 hours due to changes in the methodology.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit organizations, individuals, not-for-profit institutions, Federal government, farms, and state, local or tribal governments.

Estimated Number of Respondents: 5,750.

Estimated Time per Respondent: 21 Hours 6 minutes.

Estimated Total Annual Burden Hours: 121,288.

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

Melody Braswell,

Treasury PRA Clearance Officer.

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BILLING CODE 4830–01–P

DEPARTMENT OF VETERANS AFFAIRS

Veterans Legacy Grants Program

AGENCY: Department of Veterans Affairs.

ACTION: Notice of funding availability.

SUMMARY: The Department of Veterans Affairs (VA) National Cemetery Administration (NCA) is awarding grants for a maximum of \$500,000 per awardee through the Veterans Legacy Grants Program (VLGP), to provide funding to educational institutions and other eligible entities to conduct cemetery research and produce educational tools for the public to utilize and learn about the histories of Veterans interred in VA national cemeteries and VA grant-funded State and Tribal Veterans' cemeteries. This notice includes information about the process for applying for a VLGP grant; criteria for evaluating applications; priorities related to the award of grants; and other requirements and guidance regarding VLGP grants.

DATES: Applications for grants under VLGP must be received by the VLGP Office by 5:00 p.m., Eastern Time, on May 1, 2023. In the interest of fairness to all competing applicants, this deadline is firm as to date and hour. VA will treat any application that is received after the deadline as ineligible for consideration. Applicants should take this requirement into account and submit their materials early to avoid the risk of unanticipated delays, computer service outages, or other submission-related problems that might result in ineligibility. Successful applicants will be notified within approximately 45 days following the application deadline. The VLGP grant award will be awarded within fiscal year (FY) 2023 and all work under the award must occur in FY 2023.

ADDRESSES:

For a Copy of the Application Package: The required documentation for an application is outlined under Section IV. (Application Documentation Required) of this Notice of Funding

Availability (NOFA). Questions should be referred to the VLGP Office by email at: VLGP@VA.gov. For detailed VLGP information and requirements, see 38 CFR 38.710–38.785.

For Submission of an Application Package: Applicants must submit applications electronically by following instructions found at: www.grants.gov.

For Technical Assistance: Information regarding how to obtain technical assistance with the preparation of a grant application can be found at: www.grants.gov or email VLGP@VA.GOV.

FOR FURTHER INFORMATION CONTACT: John Williams, Grants Specialist, Veterans Legacy Grants Program, National Cemetery Administration, Department of Veterans Affairs, VLGP@VA.GOV or 314–934–8825. This is not a toll-free number.

SUPPLEMENTARY INFORMATION:

Funding Opportunity Title: Veterans Legacy Grant Program.

Announcement Type: Initial.

Funding Opportunity Number: VA–NCA–VLGP–FY2023.

Assistance Listing: 64.204, VA Veterans Legacy Grant Program.

I. Funding Opportunity Description

A. *Purpose:* Funding for VLGP grants under this NOFA is authorized by 38 U.S.C. 2400 note. This NOFA announces the availability of funding to applicants found eligible to receive a VLGP grant to tell the stories of Veterans interred in these cemeteries, especially Veterans who have significant connection to the local community and Veterans from historically underrepresented groups, to include Veterans or Service members underrepresented by race, ethnicity or identity as well as Veterans or Service members from our LGBTQ+ community, from any period of American history, so they are honored in perpetuity.

Funding is interdisciplinary and not restricted according to academic focus or specialization. Eligible applicants are institutions of higher learning, educational institutions, local educational agencies, State educational agencies or non-profits. Successful applicants will:

1. Meet VLGP's mission to commemorate the Nation's Veterans and Service members through the discovery and sharing of their stories. VLGP encourages students and teachers at the K–12 levels and universities around the country to immerse themselves in the rich historical resources found within 1 or more of VA's 155 national cemeteries or 1 or more of the 121 VA grant-funded

State, Territorial or Tribal Veterans cemeteries.

2. Include a study of Veterans or Service members interred in one of VA's national cemeteries or in one of the VA grant-funded State, Territorial or Tribal cemeteries.

3. Foster engagement in the communities surrounding one or several of the national cemeteries or VA grant-funded cemeteries.

4. Tell the stories of Veterans interred in these cemeteries, especially Veterans who have significant connection to the local community and Veterans from historically underrepresented groups, to include Veterans or Service members underrepresented by race, ethnicity or identity as well as Veterans or Service members from our LGBTQ+ community, from any period of American history.

B. Priorities: Competitive Preference Priorities (CPP) for FY 2023 and any subsequent year in which we make awards from the list of applications from this annual competition will align with specific VLGP initiatives, which will be noted as CPPs. NCA will award one priority point for each CPP addressed by the application up to a maximum of three priority points. Each CPP must be described in a one-page abstract submitted with the application. To earn CPP's submitted applications will:

1. Successfully showcase Veterans or Service members interred in qualifying cemeteries that have never been studied as part of a previous VLGP project and in a new geographic region where a VLGP project has not had a presence.

2. Creatively highlight interred Veterans and Service members who have never been studied or researched in previous VLGP projects.

3. Maximize the use of best practices in digital scholarship, pedagogy, scholarly communication and digital public engagement that expands biographical content within NCA's Veterans Legacy Memorial (www.va.gov/remember). Note: If applicants wish to be considered for CPP points, applicants must include, in a one-page abstract submitted with the application, a statement indicating which of the CPPs are addressed. If an applicant addresses CPPs, this information must also be listed on the VLGP Profile Form.

C. Total Available Funds: The total funds allocated for VLGP in FY 2023 is \$2.2 million. VA may allocate additional funds, depending on the availability of funds and the number of compliant grant applications received.

Under Public Law 116–107 1(a)(4) (codified at 38 U.S.C. 2400 note), each grant may not exceed \$500,000 in total costs for the entire grant period. VA will

only accept one application per applicant. VA reserves the right to select which application to consider based on the submission dates and times or based on other factors included in 38 CFR 38.710–38.785.

D. Eligible Recipients: Applicants must be eligible entities that meet one of the definitions in 38 CFR 38.715 for an institution of higher learning, educational institution, local educational agency, State educational agency or non-profit.

II. Award Information

A. Allocation of Funds: \$2.2 million in Federal funding is available under this NOFA with a maximum award of \$500,000 per grant. Each VLGP grant must be awarded in FY 2023, and the period of performance under the grant must have a start date that is also within FY 2023. The number of grants awarded during this period is at the discretion of VA.

B. Funding Restrictions: No part of an award under this NOFA may be used for a course buyout, and the grant funds shall not be used to substitute a class that a professor is required to teach during an academic year.

C. Funding Limitations: VA's decisions will be based on factors such as need, geographic dispersion and availability of funding.

III. Application and Submission Information

A. Obtaining a Grant Application: The required documentation for an application submission is outlined in Section IV. (Application Documentation Required) of this NOFA. All applications must be submitted through: www.grants.gov, which will outline required forms and documentation. Registration information is available at: www.grants.gov. Questions should be referred to the VLGP Office at: VLGP@VA.gov. For detailed VLGP information and requirements, see 38 CFR 38.710–38.785.

B. Submitting a Grant Application: Applicants must ensure that they include all required documents in their email application submission, carefully follow the format and provide the information requested and described below. Submission of an application that contains conflicting information or is incomplete, untimely or incorrectly formatted will result in the application being rejected. Applicants must submit applications electronically by following instructions found at: www.grants.gov. Applications must be submitted as a complete package. Materials arriving separately will not be included in the application package for consideration

and may result in the application being rejected or not funded.

C. Unique Entity Identifier and System for Award Management (SAM): Applicants (unless the applicant is an individual or Federal awarding agency that is excepted from those requirements under 2 CFR 25.110(b) or (c), or has an exception approved by the Federal awarding agency under 2 CFR 25.110(d)) are required to: (i) be registered in SAM before submitting their application; (ii) provide a valid unique entity identifier in its application; and (iii) provide proof of an active and updated SAM registration at the time of application submission, which must be maintained throughout the award period as a continuing condition of eligibility. The Federal awarding agency will not make a Federal award to an applicant that does not have an active and updated SAM registration at the time of application submission.

IV. Application Documentation Required

A. Application for Federal Assistance (SF-424) and Supporting Documents: Applicants are required to complete the SF-424 and attach the following supporting documents following application instructions outlined on www.grants.gov.

1. **Project Abstract:** In 500 words or less, double-spaced, 12-point Times New Roman font, provide a brief abstract of the proposed project. As applicable, include other information relevant to an understanding of the overall project and specify if you wish to be considered for CPP points set out in Section I.B. (Priorities) of this NOFA.

2. **Project Proposal:** In 1,200 words or less, double-spaced, 12-point Times New Roman font, include a narrative outlining the proposed plan for the project and include a detailed timeline for the tasks outlined in the project description and proposed milestones. See Section IV.C. (Project Proposals) for additional information.

3. **Expertise and Capacity:** In 500 words or less, double-spaced, 12-point Times New Roman font, include a description of the applicant's ability and capacity to administer the project. This should include any evidence of past experience with projects similar in scope as defined by the NOFA, to include descriptions of the engagement model; examples of successful leadership and management of a project of similar (or greater) scale and budget; or related work in this field.

4. **Proposed Budget:** In 500 words or less, double-spaced, 12-point Times New Roman font, provide the proposed

budget and budget narrative which should identify and justify all costs and proposed expenditures, to include additional compensation and honoraria (and to whom such payments would be made); equipment costs; production costs; and travel costs. The word count does not include charts, graphs or spreadsheets an applicant may choose to provide as additional attachments. Applicants may include indirect costs as part of their proposed budget. Applicants that have a previously negotiated indirect cost rate with a cognizant agency may utilize this rate when preparing and submitting a proposed budget. Those applicants that do not have a previously negotiated indirect cost rate may elect to apply a de minimis rate of 10% indirect costs. Applicants that do not have a previously negotiated rate but wish to establish a negotiated indirect cost rate should submit alongside their proposal an Indirect Cost Rate Proposal justifying and evidencing the applicant's proposed indirect cost rate.

5. *Project Team*: The applicant must provide a narrative description of anticipated project team and any extramural partner(s), including the responsibilities of the principal investigator, the co-principal investigators and any extramural partner entity.

B. *Eligibility*: Applicants must meet definitions for eligible recipients in 38 CFR 38.715(c) and provide supporting documentation of status (for example, Section 503(c)(3) status, consolidated State plan).

C. *Project Proposals*: Project Proposals should support the memorialization of the Nation's Service members' and Veterans' legacy enshrined in national cemeteries or VA grant-funded cemeteries in the following areas:

1. *Outreach*: A framework for digital and non-digital outreach based on student research focused on a VA national cemetery (or cemeteries) or VA grant-funded State, Territorial or Tribal cemetery (or cemeteries).

2. *Educational Materials*: A framework of digital instructional materials relevant to the grade level of K–12 students involved (e.g., lesson plans, learning guides). Alternatively, materials intended for general education of the public may be developed in conjunction with the above or in lieu of it, but preference will be given to proposals that include development of instructional materials intended for K–12 audiences.

3. *Extended Memorialization*: A description of the plan to present the students' research in a way that is appropriate to their discipline and

accessible to the public (such as a website or other medium).

Materials produced under this grant program must be based on primary research on the Service members and/or Veterans interred or memorialized in VA's national cemeteries or VA grant-funded cemeteries, conducted by students under the guidance of an appropriate educational professional (e.g., licensed teacher, tenure-track professor with terminal degree or program officer of an educational non-profit entity). The research must be produced into formats accessible to students, teachers, scholars and the American public. This research may be conducted within the context of any established academic discipline or may be interdisciplinary as long as the research conveys findings about individual Service members or Veterans that expands awareness and knowledge of those whose stories have not been told before. NCA's VLGP is committed to memorializing all Service members and Veterans, but Service members and Veterans from underrepresented communities are of particular interest. No preference will be given to any disciplinary or methodological approach. Intrinsic to the research process under this grant program is students visiting a national cemetery or VA grant-funded cemetery of interest more than once.

D. *Applicant Contact Information*: Must not be a toll-free number or P.O. Box address. Must be a working telephone number and physical address for grantee accessibility.

1. Location of the administrative office where correspondence can be sent to the Executive Director/President/Chief Executive Officer/Department Chair (no P.O. Boxes). Include complete address, city, state, zip code + four-digit extension, county and congressional district.

2. *Organization Primary Contact*: Include the name, title, phone number and email address. Note: VLGP views the organization's primary contact as assigned to the organization, not a specific grant application, and should be someone who normally signs grant agreements or makes executive decisions for the organization.

3. *Grant Contact #1*: Include the name, title, phone number and email address. Note: This contact is specific to a grant application under this NOFA and may be a Program Manager, Director, Case Manager, Grant Administrator or other individual of similar position.

V. Application Review Information

A. *Application Review*: Staff reviewers from VA and possibly other Federal agencies will assess and score all compliant applications. The applications will be ranked from highest to lowest based on application scores as explained below.

B. *Applicant Clarification*: Following the review process, VA may request clarifying information to inform funding recommendations. A request for clarification does not guarantee a grant award. If an organization does not respond by the deadline to a request for clarification, VA will remove its application from consideration.

C. *Application Scoring*: Applications will be evaluated and scored based on the follow criteria (100-point scale):

1. Team—10 possible points.
2. Student research products—15 possible points.
3. Outreach—15 possible points.
4. Instructional materials—15 possible points.
5. Extended memorialization—15 possible points.
6. Budget—15 possible points.
7. Collection of program assessment data—15 possible points.

In addition to the possible 100-point scale, applications can receive up to an additional 3 points for CPPs as noted in Section I.B. (*Priorities*).

D. *Technical Factors*: Applications will be reviewed and evaluated based on the following technical factors to determine the best value for NCA and VLGP:

1. *Team*: The team of contributing scholars must consist of at least two members from accredited institutions of higher education within the area of focus, each of whom is a faculty member who holds an advanced degree in their field and has evidence of demonstrated scholarly output. The team will designate a single point of contact.

2. *Student research products*: Applicants shall define a framework of at least two digital media products produced for educational outreach based on student-generated research. The final products must be publicly accessible examples of applied cemetery research.

3. *Outreach*: Applicants shall define how they plan to develop a framework for digital and non-digital outreach based on student research focused on VA national cemetery (or cemeteries) or VA grant-funded State, Territorial or Tribal cemetery (or cemeteries).

4. *Instructional materials*: Applicants shall include the development of at least 5 lesson plans appropriate to the

schools, grades and subjects of teachers and K–12 students in the partnership. “Lesson plan” includes a plan of instruction that reflects the State’s K–12 curriculum standards, *e.g.*, Common Core State Standards, and includes all other resources, materials and aids required for the school-based implementation of the lesson. The lesson plan product can be multiple lessons, structured around pre- and post-visit learning.

5. *Extended memorialization:*

Applicants shall define how they plan to use the student research to extend memorialization of the Service members’ or Veterans’ legacy enshrined in a national cemetery or VA grant-funded cemetery of focus.

6. *Budget:* Applicants should identify all costs and proposed expenditures, to include additional compensation and honoraria (and to whom such payments would be made); equipment costs, production costs and travel costs.

7. *Collection of program assessment data:* Applicants shall design assessment instruments for their students and the K–12 students showing how this participation in this program affected students’ performance in their subject of inquiry, *e.g.*, history, film, education, American social studies, English Language Arts, art. Data should be anonymously sampled but demonstrated to be valid and reliable.

E. *Risk Assessment Evaluation:* In addition to the application scoring of technical factors, VA staff (and possibly other Federal agency staff) will evaluate the risks to the program posed by each applicant, including conducting due diligence to ensure an applicant’s ability to manage Federal funds. If VA determines to make an award, special conditions that correspond to the degree of risk assessed may be applied to the award. VA reserves the right to conduct multiple risk assessments of grantees throughout the award period. Applicants will be notified of an updated risk level and any measures that may be taken to address any heightened level of risk. In evaluating risks, VA may review and consider the following:

- Financial stability;
- Quality of management systems and ability to meet the management standards prescribed in the uniform requirements in 2 CFR part 200;
- Applicant’s record in managing previous Federal awards, grants or procurement awards, including:
 - Timeliness of compliance with applicable reporting requirements;
 - Accuracy of data reported;
 - Validity of performance measure data reported;

- Conformance to the terms and conditions of previous Federal awards; and

- If applicable, the extent to which any previously awarded amounts will be expended prior to future awards.

- Information available through Office of Management and Budget (OMB)—designated repositories of Governmentwide eligibility qualification or financial integrity information, such as:

- Federal Awardee Performance and Integrity Information System;
- Dun and Bradstreet; and
- “Do Not Pay.”

Applicants may review and comment on information available through these OMB-designated repositories, and VA will consider any comments made by the applicant.

- Reports and findings from single audits performed under subpart F—Audit Requirements, 2 CFR part 200, OMB Circular A–133 and findings of any other available audits;

- Applicant organization’s annual report;
- Publicly available information, including information from the applicant organization’s website;
- Applicant’s ability to effectively implement statutory, regulatory or other requirements imposed on award recipients; and

- Applicant’s past compliance or ability to comply with Federal procurement requirements in procuring the Project Coordinator and Investor(s) in accordance with 2 CFR 200.317–200.326.

F. *Priority Groups:* This award cycle places no priority consideration on grant applications with any specific focus, discipline or product.

G. *Disposition of Applications:* Upon review of an application and dependent on availability of funds, VA will:

- Approve the application for funding, in whole or in part, for such amount of funds, and subject to such conditions that VA deems necessary or desirable; or
- Determine that the application is of acceptable quality for funding, in that it meets minimum criteria, but disapprove the application for funding because it did not rank sufficiently high in relation to other applications to qualify for an award based on the level of funding available; or
- Disapprove the application for failure to meet the applicable selection criteria at a sufficiently high level in comparison to other applications to justify an award of funds, or for another reason as provided in the documentation of the decision; or

- Defer action on the application for such reasons as lack of funds or a need for further review.

H. *Withdrawal of Application:* Applicants may withdraw a VLGP application submitted through www.grants.gov by submitting a written request to the VA point of contact specified in this NOFA within 15 days with a rationale for the request.

VI. Award Administration Information

A. *Selection for Funding:* VA will utilize the ranked scores of applications as the primary basis for selection, ultimately made by the delegated official who may factor in the risk assessment and clarifying information provided by the applicant.

B. *Award Notice:* The VLGP Office will announce grant awards after a complete review of all received applications. Awards will be for 12 months. The initial announcement will be made via news release which will be posted on VA’s VLGP website at: <https://www.cem.va.gov/legacy/grants.asp>. Following the initial announcement and after the application deadline, the VLGP Office will send notification letters to the grant recipients. Applicants who are not selected will be sent a declination letter.

C. *Grant Agreements:* After an applicant is approved for award, VA will draft a grant agreement to be executed by VA and the grantee. Upon execution of the grant agreement, VA will obligate the grant amount. Grantees will be subject to requirements of this NOFA, VLGP regulations (38 CFR 38.710–38.785), other Federal grant requirements under 2 CFR part 200 and the grantee’s VLGP application.

D. *Administrative and National Policy:* VA places great emphasis on responsibility and accountability. VA has procedures in place to monitor grant programs and outcomes associated with the services provided under VLGP.

E. *Payment:* Grant awards will be paid in a method that is in accordance with section 38.760(a). All grantees must register in the Health and Human Services Payment Management Services (HHS–PMS) Program Support Center at: Home | Payment Management Services (psc.gov). Funds will be disbursed through HHS–PMS on initial obligation and halfway through the grant period (*i.e.*, the initial payment for the 1st 6 months and the subsequent payment for the 2nd 6 months). Awardees will be required to support their request for funding based on the project budget.

F. *Compliance Review:* As needed, VA may conduct site visits to grantee locations to review grantee accomplishments and management

control systems. In addition, VA may conduct as many inspections as needed of grantee records to determine compliance. All visits and evaluations will be performed with minimal disruption to the grantee to the extent practicable.

G. Reporting:

1. *Annual report:* All grantees must submit to VA, not later than 60 days after the last day of the grant period, a final report. The final report must include: a program evaluation, proof of meeting VA objectives as outlined in VLGP's mission and a summary of the effectiveness of the completed proposal.

2. *Additional reporting:* VA may request additional information, records and reports to allow VA to assess program effectiveness.

H. Recovery of Funds: VA may recover from the grantee any funds that are not used in accordance with the grant agreement. If VA decides to recover funds, VA will issue to the grantee a notice of intent to recover grant funds, and the grantee will then

have 30 days to submit documentation demonstrating why the grant funds should not be recovered. After review of all submitted documentation, VA will determine whether action will be taken to recover the grant funds. When VA decides to recover grant funds from the grantee, VA will stop further payments of grant funds until the grant funds are recovered and the condition that led to the decision to recover grant funds has been resolved.

I. Financial Management: The grantee shall conform to the Single Audit Act Amendments of 1996, as implemented by 2 CFR part 200. All grantees must use a financial management system that complies with 2 CFR part 200. Grantees must meet the applicable requirements of OMB's regulations on Cost Principles at 2 CFR part 200.

J. Availability of Grant Funds: Federal financial assistance will become available subsequent to the effective date of the grant as set forth in the grant agreement. Recipients may be

reimbursed for costs resulting from obligations incurred before the effective date of the grant, if such costs are authorized by VA within this NOFA or the grant agreement or subsequently by VA in writing and otherwise would be allowable as costs of the grant under applicable guidelines, regulations and terms and conditions of the grant agreement.

Signing Authority: Denis McDonough, Secretary of Veterans Affairs, approved this document on March 27, 2023, and authorized the undersigned to sign and submit the document to the Office of the Federal Register for publication electronically as an official document of the Department of Veterans Affairs.

Luvenia Potts,

Regulation Development Coordinator, Office of Regulation Policy & Management, Office of General Counsel, Department of Veterans Affairs.

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