

DEPARTMENT OF THE TREASURY**Internal Revenue Service****Proposed Collection; Comment Request for Form 211**

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. Currently, the IRS is soliciting comments concerning Form 211, Application for Reward for Original Information.

DATES: Written comments should be received on or before December 4, 2023 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. Include 1545-0409 or Form 211.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of this collection should be directed to LaNita Van Dyke, at (202) 317-6009, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at Lanita.VanDyke@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Form 211, Application for Reward for Original Information.

OMB Number: 1545-0409.

Form Number: Form 211.

Abstract: Form 211 is the official application form used by persons requesting rewards for submitting information concerning alleged violations of the tax laws by other persons. Such rewards are authorized by Internal Revenue Code section 7623. The data is used to determine and pay rewards to those persons who voluntarily submit information.

Current Actions: There are no changes being made to form 211 at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households.

Estimated Number of Responses: 20,000.

Estimated Time per Response: 45 minutes.

Estimated Total Annual Burden Hours: 15,000.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Request for Comments: 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.

Approved: September 26, 2023.

Moly J. Stasko,

Senior Tax Analyst.

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DEPARTMENT OF THE TREASURY

[TREAS-DO-2022-0011]

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Coronavirus Capital Projects Fund

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice.

SUMMARY: The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to comment on proposed or continuing information collections, in accordance with the Paperwork Reduction Act of 1995.

DATES: Comments should be received on or before December 4, 2023 to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, by either of the following methods:

- Electronically through <https://www.regulations.gov> (preferred method); Search for Docket ID# TREAS-DO-2022-0011 and follow the instructions for submitting comments. Comments submitted electronically, including attachments will be posted to the docket unchanged.
- Email: PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT:

Copies of the submissions may be obtained from Spencer W. Clark by emailing PRA@treasury.gov, calling (202) 927-5331, or viewing the entire information collection request at www.regulations.gov.

SUPPLEMENTARY INFORMATION:**Departmental Offices (DO)**

Title: Coronavirus Capital Projects Fund.

OMB Control Number: 1505-0277.

Type of Review: Revision of a currently approved collection.

Description: Section 604 of the Social Security Act (the "Act"), as added by section 9901 of the American Rescue Plan Act of 2021, Public Law 117-2 (Mar. 11, 2021) established the Coronavirus Capital Projects Fund ("CPF"). The CPF provides \$10 billion in funding for the U.S. Department of the Treasury ("Treasury") to make payments according to a statutory formula to States (defined to include each of the 50 States, the District of Columbia, and Puerto Rico), seven Territories and freely associated states (the United States Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, the Republic of the Marshall Islands, the Federated States of Micronesia, and the Republic of Palau), and Tribal governments¹ to carry out critical capital projects directly enabling work, education, and health monitoring, including remote options, in response to

¹ An eligible Tribal government is the recognized governing body of any Indian or Alaska Native tribe, band, nation, pueblo, village, community, component band, or component reservation, individually identified (including parenthetically) in the list published most recently as of the date of enactment of this Act pursuant to section 104 of the Federally Recognized Indian Tribe List Act of 1994 (25 U.S.C. 5131). The State of Hawaii, for exclusive use of the Department of Hawaiian Home Lands and the Native Hawaiian Education Programs to assist Native Hawaiians, is also eligible to apply for funding under this funding category.

the public health emergency with respect to the Coronavirus Disease (COVID–19).

The current information collection is being used to solicit information related to:

- Annual performance reports submitted by CPF recipients that are States, Territories, or freely associated states. This report is being renewed without changes;

- Quarterly project and expenditure reports submitted by CPF recipients that are States, Territories, or freely associated states. The requirements for this report are being amended as described below; and

- Annual project and expenditure reports submitted by CPF recipients that are Tribal governments. The requirements for this report are being amended as described below.

The Compliance and Reporting Guidance for States, Territories, and Freely Associated States, and the Compliance and Reporting Guidance for Tribal Governments provide recipients with information needed to fulfill their reporting requirements and compliance obligations. Data is submitted to Treasury using a web-based portal and in accordance with specific data requirements.

Project and expenditure reports must be submitted quarterly for the duration of the period of performance for States, Territories, and freely associated states, and annually for the duration of the period of performance for Tribal governments. The project and expenditure report contains a set of standardized questions to ascertain the recipient's use of funds received as of the date of reporting, as well as the status of individual projects. Treasury will make the data submitted by recipients publicly available.

Performance reports must be submitted annually for recipients that are States, Territories, and freely associated states for the duration of the period of performance. These performance reports contain detailed performance data corresponding to the "Programs" specified previously in a recipient's Grant Plan. This will include information on efforts to improve equity and engage communities. The performance report is largely freely written text, and while there are certain data and topics that recipients must cover in the performance report, it is mostly free-form written content. Recipients are required to publish the performance report on their website and provide the reports to Treasury.

Proposed Changes: On June 2, 2023, Treasury received approval for a revision to this information collection

on an emergency processing basis. Treasury presently seeks non-emergency approval for the same revision in accordance with normal PRA clearance procedures. The revision is to add two new fields for recipients to report on Federal Communications Commission (FCC) identifiers in order to uniquely identify the precise location of CPF funded broadband projects. The revision is the same for States, Territories, Freely Associated States, and Tribal recipients. Treasury expects that recipients have these FCC identifiers on-hand, and the estimated burden remains unchanged.

1. *Provider ID.* The Provider ID is the identifier that the FCC assigns to every internet Service Provider (ISP). Any entity undertaking a broadband infrastructure project already has this number.

2. *Fabric ID.* The Fabric ID is assigned to every "broadband serviceable location" in the "fabric", a database of all serviceable locations. For example, an apartment building which is broadband serviceable will have a unique Fabric ID assigned by the FCC. CPF recipients who are completing broadband projects are required to provide the Fabric IDs for the locations that they are serving.

Background Justifying the Changes. Section 60105 of the Infrastructure Investment and Jobs Act (Pub. L. 117–58) required the FCC to establish an online mapping tool with broadband locations funded by Federal agencies. As a result, CPF reporting guidance has been updated.

Form: Compliance and Reporting Guidance for States, Territories, and Freely Associated States; Compliance and Reporting Guidance for Tribal Governments.

Affected Public: State, Territorial, Freely Associated State, and Tribal governments receiving CPF grant funds.

Estimated Number of Respondents: 609.

Frequency of Response: States, Territories, and freely associated states: 4 times per year for project and expenditure reports, and 1 time per year for performance reports; Tribal governments: 1 time per year.

Estimated Total Number of Annual Responses: 845.

Estimated Time per Response: 62 hours for State project and expenditure reports. 80 hours for State performance reports. 50 hours for Tribal annual reports.

Estimated Total Annual Burden Hours: 30,352.

Request for Comments: Comments submitted in response to this notice will be summarized and included in the request for Office of Management and

Budget 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 technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services required to provide information.

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

Spencer W. Clark,

Treasury PRA Clearance Officer.

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DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900–NEW]

Agency Information Collection Activity: Servicemembers' Group Life Insurance—Spouse Coverage (FSGLI) Election and Certificate Form

AGENCY: Veterans Benefits Administration, Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: 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 new collection of information 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 December 4, 2023.

ADDRESSES: Submit written comments on the collection of information through Federal Docket Management System (FDMS) at 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 Please refer to