

**DEPARTMENT OF THE TREASURY****Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Internal Revenue Service (IRS) Information Collection Requests**

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

**ACTION:** Notice.

**SUMMARY:** The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

**DATES:** Comments should be received on or before March 29, 2024 to be assured of consideration.

**ADDRESSES:** Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to [www.reginfo.gov/public/do/PRAMain](http://www.reginfo.gov/public/do/PRAMain). Find this particular information collection by selecting "Currently under 30-day Review—Open for Public Comments" or by using the search function.

**FOR FURTHER INFORMATION CONTACT:**

Copies of the submissions may be obtained from Melody Braswell by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622-1035, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

**SUPPLEMENTARY INFORMATION:****Internal Revenue Service (IRS)**

1. *Title:* United States Gift (and Generation-Skipping Transfer) Tax Return.

*OMB Number:* 1545-0020.

*Form Number:* Form 709.

*Abstract:* Form 709 is used by individuals to report transfers subject to the gift and generation-skipping transfer taxes and to compute these taxes. The IRS uses the information to collect and enforce these taxes, to verify that the taxes are properly computed, and to compute the tax base for the estate tax.

*Current Actions:* There is no change to the existing collection.

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

*Affected Public:* Individuals or households.

*Estimated Number of Responses:* 224,530.

*Estimated Time per Respondent:* 6 hours, 12 minutes.

*Estimated Total Annual Burden Hours:* 1,392,086.

2. *Title:* Credit for Small Employer Health Insurance Premiums.

*OMB Number:* 1545-2198.

*Form Number:* 8941.

*Abstract:* Section 1421 of the Patient Protection and Affordable Care Act, Public Law 111-148, allows qualified small employers to elect, beginning in 2010, a tax credit for 50% of their employee health care coverage expenses. Form 8941, Credit for Small Employer Health Insurance Premiums, has been developed to help employers compute the tax credit.

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

*Type of Review:* Extension 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:* 315.

*Estimated Time per Respondent:* 11 hours 15 minutes.

*Estimated Total Annual Burden Hours:* 3,544.

3. *Title:* Generic Clearance for the Collection of Qualitative Feedback on Agency Service Delivery.

*OMB Number:* 1545-2208.

*Abstract:* Executive Order 12862 directs Federal agencies to provide service to the public that matches or exceeds the best service available in the private sector. In order to work continuously to ensure that our programs are effective and meet our customers' needs, The Internal Revenue Service (hereafter "the Agency") seeks to obtain OMB approval of a generic clearance to collect qualitative feedback on our service delivery. By qualitative feedback we mean information that provides useful insights on perceptions and opinions but are not statistical surveys that yield quantitative results that can be generalized to the population of study.

*Current Actions:* The IRS will be conducting different opinion surveys, focus group sessions, think-aloud interviews, and usability studies regarding cognitive research surrounding forms submission or IRS system/product development.

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

*Affected Public:* Individuals and businesses or other for-profit organizations.

*Estimated Number of Respondents:* 150,000.

*Estimated Time per Response:* 6 minutes.

*Estimated Total Annual Burden Hours:* 15,000.

4. *Title:* Request for Section 754 Revocation.

*OMB Number:* 1545-2297.

*Form Number:* 15254.

*Abstract:* Form 15254 is a public use form which will be submitted by partnerships to request a Section 754 Revocation. Partnerships, partners, and their representatives will need to access the form from [IRS.gov](http://IRS.gov) to complete and submit the form along with the required documents.

*Current Actions:* There are no changes to the burden previously approved by OMB. This request is to extend the current approval for another 3 years.

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

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

*Estimated Number of Respondents:* 50.

*Estimated Time per Respondent:* 5 hrs., 7 min.

*Estimated Total Annual Burden Hours:* 256.

5. *Title:* Credit for Small Employer Pension Plan Startup Costs, Auto-Enrollment, and Military Spouse Retirement Plan.

*OMB Number:* 1545-1810.

*Form Number:* 8881.

*Abstract:* Qualified small employers use Form 8881 to claim a credit for start-up costs and auto-enrollment arrangements related to eligible retirement plans. Form 8881 implements section 45E of the Internal Revenue Code (IRC), which provides a credit based on costs incurred by an employer in establishing or administering an eligible employer plan or for the retirement-related education of employees with respect to the plan.

Form 8881 also implements IRC section 45T, which provides a credit for including an eligible automatic contribution arrangement (as defined in section 414(w)(3)) in a qualified employer plan sponsored by the employer. For an eligible employer, the section 45E credit is 50% of the qualified start-up costs for a tax year, up to \$500 for the tax year in which the plan is established or becomes effective and each of the two subsequent tax years. For an eligible employer, the section 45T credit is \$500 for the first tax year in which the automatic contribution arrangement is included in the plan and for each of the two subsequent tax years.

*Current Actions:* The Secure 2.0 Act of 2022 added new IRC section 45AA, Military Spouse Retirement Plan Eligibility Credit for Small Employers. Section 45AA provides a general

business tax credit to eligible small employers who offer defined contribution plans with specific features that benefit military spouses. The section 45AA credit is, for a tax year during which a military spouse participates in the plan, up to 3 tax years beginning with the tax year during which the military spouse began participating in the plan, \$200, plus the amount of employer contributions (other than elective deferrals) made on behalf of the military spouse for any of the 3 tax years, up to \$300 for a tax year. The Form 8881 is being revised to add the Section 45AA credit. Additionally, the Secure 2.0 Act amended section 45E to permit eligible employers, with 1–50 employees, an increased start-up costs credit of 100% of the qualified start-up costs for a tax year, up to \$500 for the tax year in which the plan is established or becomes effective and each of the two subsequent tax years. The Secure 2.0 Act also amended section 45E to permit an additional credit for employer contributions by certain eligible employers, in an amount equal to an applicable percentage of eligible employer contributions to a defined contribution plan, for up to 5 tax years beginning with the tax year in which the plan is established. The Form 8881 is being revised to include these additions under section 45E.

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

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

*Estimated Number of Respondents:* 66,667.

*Estimated Time per Respondent:* 8 hours, 38 minutes.

*Estimated Total Annual Burden Hours:* 575,337.

*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

[OMB Control No. 2900–0932]

### Agency Information Collection Activity Under OMB Review: Application for Approval of an Institution of Higher Learning Facility; Institution of Higher Learning—Program Submission List; Application for Approval of Organizations Other Than Institutions of Higher Learning—Program Submission List

**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:** Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice by clicking on the following link [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. 2900–0932.”

**FOR FURTHER INFORMATION CONTACT:** Maribel Aponte, Office of Enterprise and Integration, Data Governance Analytics (008), 810 Vermont Ave. NW, Washington, DC 20420, (202) 266–4688 or email [Maribel.aponte@va.gov](mailto:Maribel.aponte@va.gov). Please refer to “OMB Control No. 2900–0932” in any correspondence.

**SUPPLEMENTARY INFORMATION:**

*Authority:* Public Law 117–333 sec. 11; 38 U.S.C. 3672 and 3674.

*Title:* Application for Approval of an Institution of Higher Learning Facility, VA Form 22–10287; Institution of Higher Learning—Program Submission List, VA Form 22–10287a; Application for Approval of Organizations Other Than Institutions of Higher Learning,

VA Form 22–10288; Non-Institution of Higher Learning—Program Submission List, VA Form 22–10288a.

*OMB Control Number:* 2900–0932.

*Type of Review:* Extension.

*Abstract:* Public Law 117–333 sec. 11, enacted January 5, 2023, amended title 38 U.S.C. 3672, “Approval of Courses”. This provision of the law required VA to create and design two new uniform applications and any accompanying documentation for approval of courses of educational programs, and for those forms to be available for use by October 1, 2023. The Program Office created those four forms to meet the amended criteria of 38 U.S.C. 3672.

These forms are completed by educational institutions, training establishments and other organizations seeking approval of one or more programs of study for the payment of VA Education benefits rendered to eligible beneficiaries. The institutions submit the forms to the State Approving Agencies (SAAs) of jurisdiction for their review. By law, each SAA has the authority to make such approvals in their respective state. VA contracts with SAAs in each state for this approval assessment work.

Prior to the new legislative requirement, each SAA used their own application form(s), making it difficult for training institutions operating in more than one state to readily complete the process, as different states required different information. The amendment to title 38 U.S.C. 3672 now ensures uniformity in the program approval process across all states. The uniform SAA applications are used by educational and training institutions to apply for initial approval of their programs for payment of VA benefits; to make revisions of existing program approvals, or to submit withdrawals of approved programs no longer being offered. The institutions complete either the VA Form 22–10287, or the VA Form 22–10288, based on the type of training offered at their institution. Institutions of Higher Learning (IHLs) will use the VA Form 22–10287 exclusively, and all other types of educational training establishments will use the VA Form 22–10288. Each institution may use the associated “Program List”, VA Form 22–10287a or VA Form 22–10288a to add, revise, or remove any program offered. In some cases, institutions may use their