

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.

[FR Doc. 2024–04125 Filed 2–27–24; 8:45 am]

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; Non-Institution 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, 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. 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

own documentation to make administrative revision(s) such as changes of address, banking information, or ownership changes, when all program offerings remain the same. The VA Forms 22–10287 and 22–10288, and any associated program list or documentation are submitted by the educational or training institution to the SAA of jurisdiction for review. Currently the educational institution sends the requests for program approval to the SAAs either via email, direct mail, an SAA portal, or as directed by the SAA. The SAA makes an approval decision and notifies the institution accordingly. The SAA then sends the approval package to the VA Education Liaison Representative (ELR) of jurisdiction. Program reviews will be conducted in the near future to determine the availability of advanced automation technology for submitting the applications between educational and training institutions, SAAs and VA, which may help to reduce future burdens. The approval package includes the application/form received from the training institution, the SAA's findings, and any additional related information that supports payment of GI Bill benefits, as well as a copy of the notification sent to the training institution. The VA Education Liaison Representative (ELR) reviews the approval package for completeness, or requests additional information, if required. After the package is deemed complete, the ELR processes the package by entering the required information into VA's internal "Web Enabled Approval Management System (WEAMS)". The ELR provides the report to the training institution, which contains the final approval information. The ELR then sends a copy to the SAA of jurisdiction. Finally, the approval data entered in WEAMS by the ELR is then used by Veterans Claims Examiners to adjudicate education benefit claims.

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 88 FR 89502 on Wednesday, December 27, 2023, Page(s) 89502–89503.

Affected Public: Individuals and households.

Estimated Annual Burden: 70,400 hours.

Estimated Average Burden Time per Respondent: 8 hours or 480 minutes.

Frequency of Response: Once.

Estimated Number of Respondents: 8,800.

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. 2024–04136 Filed 2–27–24; 8:45 am]

BILLING CODE 8320–01–P

DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900–0188]

Agency Information Collection Activity: Applications for Motor Vehicle Adaptive Equipment and HISA Services

AGENCY: Veterans Health Administration, Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: Veterans Health Administration (VHA), 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 extension 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 April 29, 2024.

ADDRESSES: Submit written comments on the collection of information through Federal Docket Management System (FDMS) at www.Regulations.gov or to Grant Bennett, Office of Regulations, Appeals, and Policy (10BRAP), Department of Veterans Affairs, 810 Vermont Avenue NW, Washington, DC 20420 or email to Grant.Bennett@va.gov. Please refer to "OMB Control No. 2900–0188" 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), 810 Vermont Avenue NW, Washington, DC 20420, (202) 266–4688 or email maribel.aponte@va.gov. Please refer to "OMB Control No. 2900–0188" 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, VHA invites comments on: (1) whether the proposed collection of information is necessary for the proper performance of VHA's functions, including whether the information will have practical utility; (2) the accuracy of VHA'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 104–13; 44 U.S.C. 3501–3521.

Title: Applications for Motor Vehicle Adaptive Equipment and HISA Services.

OMB Control Number: 2900–0188.

Type of Review: Reinstatement, with revisions, of a previously approved collection.

Abstract: The Department of Veterans Affairs (VA), through its Veterans Health Administration (VHA), administers medical services established by law. Title 38 U.S.C. 1701(6) includes prosthetic items within the scope of medical services. Title 38 U.S.C. 3901, 3902, 3903, 3904, and 1162 authorize the Secretary to provide each person eligible for a motor vehicle grant the adaptive equipment deemed necessary to ensure that the person will be able to operate the vehicle safely, in a manner consistent with the safety of others and to satisfy the applicable standards of licensure established by the state of residency. VA also provides assistance to Veterans applying for Home Improvements and Structural Alterations (HISA) grants. The Prosthetic Service determines eligibility, entitlement, and payment of individual claims for home improvements and structural alterations to accommodate a Veteran's needs.

VA Form 10–1394 will be used to collect necessary information from eligible Veterans applying for motor vehicle adaptive equipment. VA Form 10–0103 will be used to collect necessary information from eligible Veterans applying for HISA grants.

Total Annual Burden: 2,750 hours.

Total Annual Responses: 21,000.

Affected Public: Individuals or households.

Estimated Annual Burden: 10–1394—1,500 hours.