

submitted by taxpayers in support of the fair market value claimed on works of art involved in Federal Income, Estate or Gift taxes in accordance with sections 170, 2031, and 2512 of the Internal Revenue Code of 1986, as amended.

For the Panel to perform this function, Panel records and discussions must include tax return information.

Therefore, the Panel meetings will be closed to the public since all portions of the meetings will concern matters that are exempted from disclosure under the provisions of section 552b(c)(3), (4), (6) and (7) of Title 5 of the U.S. Code. This determination, which is in accordance with section 10(d) of the Federal Advisory Committee Act, is necessary to protect the confidentiality of tax returns and return information as required by section 6103 of the Internal Revenue Code.

**Daniel I. Werfel,**

*Commissioner of Internal Revenue.*

[FR Doc. 2024-04314 Filed 2-29-24; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request for Forms 3921 and 3922

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the 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 the burden associated with information reporting requirements under Internal Revenue Service code section 6039, Form 3921, *Exercise of an Incentive Stock Option Under Section 422(b)*, and Form 3922, *Transfer of Stock Acquired through an Employee Stock Purchase Plan Under Section 423(c)*.

**DATES:** Written comments should be received on or before April 30, 2024 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Andrés García, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to [pra.comments@irs.gov](mailto:pra.comments@irs.gov). Please include, “OMB Number: 1545-

2129—Public Comment Request Notice” in the Subject line.

#### **FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or copies of the form and instructions should be directed to Ronald J. Durbala, at (202) 317-5746, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

#### **SUPPLEMENTARY INFORMATION:**

*Title:* Information Reporting Requirements under Code sec. 6039.

*OMB Number:* 1545-2129.

*Document Number:* Forms 3921 and 3922.

*Abstract:* Form 3921 is a copy of the information return filed with the Internal Revenue Service by the corporation which transferred shares of stock to a recipient. Form 3922 is used by the corporation to record a transfer of the legal title of a share of stock acquired by the employee where the stock was acquired pursuant to the exercise of an option described in Internal Revenue Code section 423(c). Treasury Decision 9470 contains the final regulations relating to the return and information statement requirements under Internal Revenue Code section 6039. These regulations reflect changes to section 6039 made by section 403 of the Tax Relief and Health Care Act of 2006.

*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:* 51,000.

*Estimated Time per Respondent:* 29 min.

*Estimated Total Annual Burden Hours:* 25,505.

The following paragraph applies to all 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 if 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.

*Desired Focus of Comments:* The Internal Revenue Service (IRS) is

particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility.

- Evaluate the accuracy of the agency’s estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used.

- Enhance the quality, utility, and clarity of the information to be collected; and

- Minimize the burden of the collection of information on those who are to respond, including using appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, *e.g.*, by permitting electronic submissions of responses.

Comments submitted in response to this notice will be summarized and/or included in the ICR for OMB approval of the extension of the information collection; they will also become a matter of public record.

Approved: February 27, 2024.

**Ronald J. Durbala,**

*IRS Tax Analyst.*

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## DEPARTMENT OF VETERANS AFFAIRS

### Veterans Legacy Grants Program; Funding Availability

**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 \$400,000 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 use 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. Note: Fiscal Year 2024 grants will only be awarded if funding