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 Office of Management and Budget (OMB) approval of the relevant information collection. All comments will become a matter of public record. Please do not include any confidential or inappropriate material in your comments.

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 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 the requested information.

Approved: March 20, 2024.

Molly J. Stasko,

 $Senior, \, Tax \, Analyst.$

[FR Doc. 2024-06398 Filed 3-25-24; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0530]

Agency Information Collection Activity: Loan Guaranty Servicing Procedures for Holders and Servicers of VA Guaranteed Loans

AGENCY: Veterans Benefits Administration, Department of Veterans Affairs. **ACTION:** Notice.

SUMMARY: Veterans Benefits
Administration (VBA), 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 May 28, 2024.

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 "OMB Control No. 2900–0530" 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 Ave. NW, Washington, DC 20420, (202) 266–4688 or email maribel.aponte@va.gov. Please refer to "OMB Control No. 2900–299–0530" 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, VBA invites comments on: (1) whether the proposed collection of information is necessary for the proper performance of VBA's

functions, including whether the information will have practical utility; (2) the accuracy of VBA'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: Loan Guaranty Servicing Procedures for Holders and Servicers of VA Guaranteed Loans.

OMB Control Number: OMB 2900–0530.

Type of Review: Extension of currently approved collection.

Abstract: The Department of Veterans Affairs (VA) Loan Guaranty program guarantees loans made by private lenders to veterans for the purchase, construction, and refinancing of homes owned and occupied by veterans. Under 38 CFR 36.4350, a holder of a loan guaranteed or insured by the VA is required to develop and maintain a loan servicing program.

Affected Public: Individuals (employees of servicers making applications).

Estimated Annual Burden: 63 hours. Estimated Average Burden per Respondent: 1 minute.

Frequency of Response: One-time.
Estimated Number of Respondents:
427.

By direction of the Secretary.

Dorothy Glasgow,

VA PRA Clearance Officer, (Alt.), Office of Enterprise and Integration/Data Governance Analytics, Department of Veterans Affairs. [FR Doc. 2024–06365 Filed 3–25–24; 8:45 am]

BILLING CODE 8320-01-P