

request for OMB approval. Comments will be 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 has 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 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: March 25, 2024.

**Martha R. Brinson,**  
*Tax Analyst.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 1041-A

**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 general public and other Federal agencies to take this opportunity to comment on continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning U.S. information return-trust accumulation of charitable amounts.

**DATES:** Written comments should be received on or before June 3, 2024 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Andrés Garcia, 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: 1545-0094, Form 1041-A (U.S. Information Return-Trust Accumulation of Charitable Amounts), 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 LaNita Van Dyke, at (202) 317-3009, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or

through the internet at [LaNita.VanDyke@irs.gov](mailto:LaNita.VanDyke@irs.gov).

#### SUPPLEMENTARY INFORMATION:

**Title:** U.S. Information Return-Trust Accumulation of Charitable Amounts.  
**OMB Number:** 1545-0094.

**Form Number:** 1041-A.

**Abstract:** Form 1041-A is used to report the information required in Internal Revenue Code section 6034 concerning accumulation and distribution of charitable amounts. Trusts claiming a contributions deduction under section 642(c) or split-interest trusts described in section 4947(a)(2) use Form 1041-A to report information required by section 6034.

**Current Actions:** There are changes (reduction in filers) in the paperwork burden previously approved by OMB. The Tax Cuts and Jobs Act of 2017 (Pub. L. 115-97) amended section 641(c)(2). As a result, Electing Small Business Trusts (ESBTs) are no longer subject to the charitable information reporting requirements under section 6034 and do not file Form 1041-A. This form is being submitted for renewal purposes only.

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

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

**Estimated Number of Respondents:** 6,700.

**Estimated Time per Respondent:** 36 hrs, 40 minutes.

**Estimated Total Annual Burden Hours:** 245,622.

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: March 27, 2024.

**Molly J. Stasko,**

*Senior Tax Analyst.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Community Volunteer Income Tax Assistance (VITA) Matching Grant Program—Availability of Application for Federal Financial Assistance

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

**ACTION:** Notice.

**SUMMARY:** This document provides notice of the availability of the application package for the 2025 Community Volunteer Income Tax Assistance (VITA) Matching Grant Program.

**DATES:** Application instructions are available electronically from the IRS on May 1, 2024, by visiting: [IRS.gov](https://www.irs.gov) (key word search—"VITA Grant"). Application packages are available on May 1, 2024, by visiting [Grants.gov](https://www.grants.gov) and searching with the Catalog of Federal Domestic Assistance (CFDA) number 21.009. The deadline for applying to the IRS through [Grants.gov](https://www.grants.gov) for the Community VITA Matching Grant Program is May 31, 2024. All applications must be submitted through [Grants.gov](https://www.grants.gov).

**ADDRESSES:** Internal Revenue Service, Grant Program Office, 401 West Peachtree St. NW, Stop 420-D, Atlanta, GA 30308 or at [grant.program.office@irs.gov](mailto:grant.program.office@irs.gov).

**SUPPLEMENTARY INFORMATION:** Authority for the Community Volunteer Income Tax Assistance (VITA) Matching Grant Program is contained in the Taxpayer First Act 2019, Public Law 116-25.

**Daniel F. Maier,**

*Chief, Grant Program Office, IRS, Stakeholder Partnerships, Education & Communication.*

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