

withdrawal period and be fully disclosed to fund participants. In addition, the bank's board of directors, or a committee authorized by the board of directors, must determine that, due to unanticipated and severe market conditions for specific assets held by the fund, an extended withdrawal period is necessary in order to preserve the value of the fund's assets for the benefit of fund participants.

Twelve CFR 9.18(b)(5)(iii)(D) provides that a bank may request that the OCC approve an extension beyond the initial one-year extended withdrawal period in 12 CFR 9.18(b)(5)(iii)(C) if certain conditions are satisfied. Extensions past the initial one-year extension must be requested and approved annually, for a maximum of two years after the initial one-year extension period.

Twelve CFR 9.18(b)(6)(ii) (and 12 CFR 150.260 by cross-reference) require, for CIFs, that national banks and FSAs, at least once during each 12-month period, prepare a financial report of the fund based on the audit required by section 9.18(b)(6)(i). The report must disclose the fund's fees and expenses in a manner consistent with applicable state law in the state which the institution maintains the fund and must contain:

- A list of investments in the fund showing the cost and current market value of each investment;
- A statement covering the period after the previous report showing the following (organized by type of investment):
 - A summary of purchases (with costs);
 - A summary of sales (with profit or loss and any investment change);
 - Income and disbursements; and
 - An appropriate notation of investments.

Twelve CFR 9.18(b)(6)(iv) (and 12 CFR 150.260 by cross-reference) require that an institution managing a CIF provide a copy of the financial report, or provide notice that a copy of the report is available upon request without charge, to each person who ordinarily would receive a regular periodic accounting with respect to each participating account. The institution may provide a copy to prospective customers. In addition, the institution must provide a copy of the report upon request to any person for a reasonable charge.

Twelve CFR 9.18(c)(5) (and 12 CFR 150.260 by cross-reference) require that, for special exemption CIFs, national banks and FSAs, respectively, must submit to the OCC a written plan that sets forth:

- The reason the proposed fund requires a special exemption;

- The provisions of the fund that are inconsistent with section 9.18(a) and (b);
- The provisions of section 9.18(b) for which the institution seeks an exemption; and
- The manner in which the proposed fund addresses the rights and interests of participating accounts.

Estimated Burden:

Estimated Frequency of Response: On occasion.

Estimated Number of Respondents: 282.

Estimated Total Annual Burden: 198,957 hours.

Comments submitted in response to this notice will be summarized and 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 OCC, including whether the information has practical utility; (b) The accuracy of the OCC'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 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.

Patrick T. Tierney,

Assistant Director, Office of the Comptroller of the Currency.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Collection Activities; Requesting Comments on Form 637 and IRS Notice 2023-06, IRS Notice 2024-06, Notice 2024-37, IRS Notice 2024-49

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 proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting

comments concerning Form 637, Application for Registration (For Certain Excise Tax Activities) and Questionnaires and IRS Notice 2023-06, IRS Notice 2024-06, Notice 2024-37, and IRS Notice 2024-49.

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

ADDRESSES: Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to pra.comments@irs.gov. Include OMB Control No. 1545-1835 in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of this collection should be directed to Jason Schoonmaker, (801) 620-2128, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at jason.m.schoonmaker@irs.gov.

SUPPLEMENTARY INFORMATION: The IRS is currently seeking comments concerning the following information collection tools, reporting, and record-keeping requirements:

Title: Application for Registration (For Certain Excise Tax Activities) and Questionnaires; IRS Notice 2023-06; IRS Notice 2024-06; IRS Notice 2024-37; IRS Notice 2024-49.

OMB Number: 1545-1835.

Form Number: Form 637.

Guidance Number: IRS Notice 2023-06, IRS Notice 2024-06, IRS Notice 2024-37, and IRS Notice 2024-49.

Abstract: Form 637 is used to apply for excise tax registration. The registration applies to a person required to be registered under Internal Revenue Code (IRC) section 4101 for purposes of the Federal excise tax on taxable fuel imposed under IRC sections 4041 and 4081; other persons required to be registered by IRC section 4101 for certain fuel activities for tax credits; certain manufacturers or sellers and purchasers required to be registered by IRC section 4222 to be exempt from the excise tax on taxable articles; certain persons required to be registered by IRC section 4662 to be exempt from the excise tax on taxable chemicals; and certain persons required to be registered by IRC section 4682 to be exempt from the excise tax on ozone-depleting chemicals. The data from Form 637 is used to determine if the applicant qualifies for registration.

IRS Notice 2023-26 provides guidance on the new sustainable aviation fuel credits under IRC sections 40B and 6426(k) and related credit and payment rules under IRC sections

34(a)(3), 38, 87, and 6427(e)(1) (SAF credit). This notice also provides rules related to the section 4101 registration requirements. The certificate, reseller statement, and declaration created by IRS Notice 2023–06 will allow the IRS to verify that claimants are making proper credit and payment claims with respect to the SAF credit.

IRS Notice 2024–06 allows taxpayers to use the Renewable Fuel Standard (RFS) methodology to calculate the amount of the SAF credit. IRS Notice 2024–06 updated the certificate to include the RFS methodology.

IRS Notice 2024–37 allows taxpayers to use the 40BSAF–GREET 2024 methodology to calculate the amount of the SAF credit. IRS Notice 2024–37 also allows use of domestic corn and soybean grown using climate smart agriculture pursuant to a program called the U.S. Department of Agriculture (USDA) Climate Smart Agriculture (CSA) Pilot Program (USDA CSA Pilot Program) to be considered in determining the amount of the SAF credit. If all the elements are met, the registered producer can increase the emissions reduction, allowing for a larger amount of the SAF credit.

IRS Notice 2024–49 provides guidance on the registration requirements under IRC sections 45Z and 4101 for the clean fuel production credit. Section 45Z(f)(1)(A)(i)(I) provides that no clean fuel production credit shall be determined with respect to any transportation fuel unless the taxpayer is registered as a producer of clean fuel under section 4101 at the time of production. IRS Notice 2024–49 provides guidance on the time, form, and manner of such registration. IRS Notice 2024–49 provides that applicants will use Form 637 to apply for registration with the IRS and can apply for Activity Letter “CN” (for a producer of clean transportation fuel which is not SAF), or Activity Letter “CA” (for a producer of clean transportation fuel which is SAF), or both, in accordance with the instructions provided in the notice until Form 637 is updated.

Current Actions: IRS Notice 2024–37 has added a new certificate, revised the certificate from Notice 2024–06, and included new recordkeeping requirements. IRS Notice 2024–49 is revising Form 637 to add new activity codes and activity letters to be requested on Form 637.

Type of Review: Revision of a currently approved collection.

Affected Public: Individuals or households, business or other for-profit, and not-for-profit entities.

Estimated Number of Responses: 9,949.

Estimated Time per Response: varies, from 30 minutes up to 13 hours 30 minutes.

Estimated Total Annual Burden Hours: 32,344.

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: June 28, 2024.

Jason M. Schoonmaker,
Tax Analyst.

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DEPARTMENT OF VETERANS AFFAIRS

Advisory Committee on Prosthetics and Special-Disabilities Programs, Notice of Meeting

The Department of Veterans Affairs (VA) gives notice under the Federal Advisory Committee Act, FACA 5 U.S.C. ch. 10, that a meeting of the Federal Advisory Committee on Prosthetics and Special-Disabilities Programs will be held on Thursday, July 25–Friday, July 26, 2024. The meeting will be a hybrid meeting, held in-person at the New Orleans Ernest N. Morial

Convention Center, 900 Convention Center Boulevard, New Orleans, Louisiana 70130, and virtually via WebEx. The meeting sessions will begin and end as follows:

Date	Time (Central Daylight Time)
July 25, 2024	8:15 a.m.–4:30 p.m.
July 26, 2024	8:15 a.m.–12:00 p.m.

This meeting is open to the public.

The purpose of the Committee is to advise the Secretary of Veterans Affairs on VA’s prosthetics programs designed to provide state-of-the-art prosthetics and the associated rehabilitation research, development, and evaluation of such technology. The Committee also provides advice to the Secretary on special-disabilities programs, which are defined as any program administered by the Secretary to serve Veterans with spinal cord injuries, blindness or visual impairments, loss of extremities or loss of function, deafness or hearing impairment, and other serious incapacities in terms of daily life functions.

On July 25, 2024, the Committee will convene open (hybrid) sessions, from 8:15 a.m.–3:00 p.m. CDT, with introductory remarks from the Committee Acting Chair; and the Executive Director and Deputy Executive Director of Rehabilitation and Prosthetic Services. The Committee will have presentations from Physical Medicine & Rehabilitation and the Polytrauma/Traumatic Brain Injury System of Care. The Committee will also hear from Physical Therapy and Occupational Therapy programs. The afternoon will include presentations from the Polytrauma/Amputation System of Care; and Orthotic, Prosthetic and Pedorthic Clinical Services. After Program Office presentations, the Committee will attend National Veteran Wheelchair Games events starting at 3:15 p.m. CDT that will be open to anyone present at the events.

On July 26, 2024, the Committee members will convene open (hybrid) sessions from 8:15 a.m.–12:00 p.m. CDT, beginning with introductory remarks and review of day one. Immediately following there will be presentations on Chiropractic Care; and Spinal Cord Injury and Disorders programs.

Time will be allocated for receiving public comments on July 26, 2024, beginning at 10:30 a.m. CDT. Individuals wishing to present public comments should contact Ms. Linda Picon, M.C.D., Designated Federal Officer, Veterans Health Administration at Linda.Picon@va.gov or at 202–870–1155 no later than close of business on July 12, 2024. Only the first 4 members