

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Proposed Collection; Comment Request on Declarations and Authorizations for Electronic Filing**

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

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

**SUMMARY:** The Internal Revenue Service (IRS), 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 information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning, Declarations and Authorizations for Electronic Filing.

**DATES:** Written comments should be received on or before December 9, 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](mailto:pra.comments@irs.gov). Include "OMB Number 1545-0967—Declarations and Authorizations for Electronic Filing" in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this collection should be directed to Martha R. Brinson, at (202) 317-5753, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [Martha.R.Brinson@irs.gov](mailto:Martha.R.Brinson@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Declarations and Authorizations for Electronic Filing.

*OMB Number:* 1545-0967.

*Form Number:* 8453-EG, 8453-WH, 8879-EG, and 8879-WH.

*Abstract:* The IRS is actively engaged in encouraging e-filing and electronic documentation. The Form 8453 series is used to authenticate the electronically filed tax return, authorize the electronic return originator (ERO) or intermediate service provider (ISP) to transmit the return, and provide the taxpayer's consent to authorize electronic funds withdrawal for payment of taxes owed. The Form 8879 series is used to authorize the taxpayer and ERO to sign the return using a personal identification number (PIN) and consent to an electronic funds withdrawal.

*Current Actions:* There is a change to the existing collection. Forms 8453-EG and 8879-EG are new forms developed

for United States Gift (and Generation-Skipping Transfer) Tax Return.

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

*Affected Public:* Individuals or households, and Business or other for-profit organizations.

*Estimated Number of Responses:* 226,400.

*Estimated Time per Respondent:* 1.99 hours.

*Estimated Total Annual Burden Hours:* 450,520.

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. 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: October 7, 2024.

**Martha R. Brinson,**

*Tax Analyst.*

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**DEPARTMENT OF VETERANS AFFAIRS**

**[OMB Control No. 2900-0045]**

**Agency Information Collection Activity: VA Request for Determination of Reasonable Value**

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

**ACTION:** Notice.

**SUMMARY:** Veterans Benefits Administration, 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:** Comments must be received on or before December 9, 2024.

**ADDRESSES:** Comments must be submitted through [www.regulations.gov](http://www.regulations.gov).

**FOR FURTHER INFORMATION CONTACT:**

*Program-Specific information:* Nancy J. Kessinger, 202-632-8924, [Nancy.Kessinger@va.gov](mailto:Nancy.Kessinger@va.gov).

*VA PRA information:* Maribel Aponte, 202-461-8900, [vacopaperworkreduact@va.gov](mailto:vacopaperworkreduact@va.gov).

**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.

*Title:* VA Request for Determination of Reasonable Value (VA Forms 26-1805, and 26-1805-1).

*OMB Control Number:* 2900-0045. <https://www.reginfo.gov/public/do/PRAsearch> (Once at this link, you can enter the OMB Control Number to find the historical versions of this Information Collection).

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

*Abstract:* VA utilizes Form 26-1805 (paper form) and 26-1805-1 (digital form) for lenders to request an appraisal and assign an appraiser (*i.e.*, "ordering" an appraisal), which ultimately provides the appraiser with the authority to be on