

**Internal Revenue Service (IRS)**

1. *Title:* Credit for Oil and Gas Production from Marginal Wells.

*OMB Number:* 1545–2278.

*Form Number:* 8904.

*Abstract:* Public Law 108–357, title III, subtitle C, section 341(a) has caused us to develop a credit for oil and gas production from marginal wells, which is reflected on Form 8904 and its instructions. Tax year 2017 was the first year Form 8904 and its instructions were released.

*Current Actions:* There are no changes being made to Form 8904 at this time.

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

*Affected Public:* Business or other for-profit organizations, Individuals or households, not-for-profit institutions, farms, and State, local or Tribal governments.

*Estimated Number of Responses:* 20,000.

*Estimated Time per Respondent:* 2 hrs., 58 mins.

*Estimated Total Annual Burden Hours:* 59,200.

2. *Title:* Qualified Intermediary (QI), Withholding Foreign Partnership (WP), and Withholding Foreign Trust (WT) Application and Account Management System.

*OMB Number:* 1545–1597.

*Document Number:* Form 14345.

*Abstract:* Internal Revenue Code (IRC) section 1441 (Withholding of tax on nonresident aliens), states any nonresident alien individual or of any foreign partnership shall deduct and withhold from such items a tax equal to 30 percent or 14 percent depending on circumstances. Revenue Procedure 2022–43 sets forth the final qualified intermediary (QI) withholding agreement (QI agreement) entered by the Internal Revenue Service and certain foreign persons under Treas. Reg. section 1.1441–1(e)(5) and (6). The Qualified Intermediary (QI), Withholding Foreign Partnership (WP), and Withholding Foreign Trust (WT) Application and Account Management System (QAAMS) allows entities to apply, renew, or terminate their status as a QI, WP, or WT.

*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:* Individuals or households and Business or other for-profit.

*Estimated Number of Respondents:* 1,097,991.

*Estimated Time per Respondent:* 16 min.

*Estimated Total Annual Burden*

*Hours:* 301,018.

3. *Title:* Request on Reduction of Tax Attributes Due to Discharge of Indebtedness.

*OMB Number:* 1545–0046.

*Form Number:* 982.

*Abstract:* Reduction of Tax Attributes Due to Discharge of Indebtedness. Internal Revenue Code (IRC) section 108 allows taxpayers to exclude from gross income amounts attributable to discharge of indebtedness in title 11 cases, insolvency, or a qualified farm indebtedness. Section 1081(b) allows corporations to exclude from gross income amounts attributable to certain transfers of property. The data is used to verify adjustments to basis of property and reduction of tax attributes.

*Current Actions:* There is no change to the paperwork burden previously approved by OMB.

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

*Affected Public:* Individuals or households, businesses or other for-profit, small businesses, or organizations.

*Estimated Number of Respondents:* 667.

*Estimated Time per Response:* 11 hours, 23 min.

*Estimated Total Annual Burden*

*Hours:* 7,491 hours.

*Authority:* 44 U.S.C. 3501 *et seq.*

**Melody Braswell,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2024–28016 Filed 11–27–24; 8:45 am]

**BILLING CODE 4830–01–P**

**DEPARTMENT OF THE TREASURY**

**Agency Information Collection Activities; Submission for OMB Review; Comment Request on Burden Related to the Plan-Specific Substitute Mortality Tables for Determining Present Value**

**AGENCY:** Departmental Offices, U.S. Department of the Treasury.

**ACTION:** Notice.

**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 related to the Plan-Specific Substitute Mortality Tables for Determining Present Value.

**DATES:** Comments should be received on or before December 30, 2024 to be assured of consideration.

**ADDRESSES:** Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to [www.reginfo.gov/public/do/PRAMain](http://www.reginfo.gov/public/do/PRAMain). Find this particular information collection by selecting “Currently under 30-day Review—Open for Public Comments” or by using the search function.

**FOR FURTHER INFORMATION CONTACT:**

Copies of the submissions may be obtained from Melody Braswell by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622–1035, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

**SUPPLEMENTARY INFORMATION:****Internal Revenue Service (IRS)**

*Title:* Plan-Specific Substitute Mortality Tables for Determining Present Value.

*OMB Number:* 1545–2073.

*Document Number:* TD 10005, RP 2024–32.

*Abstract:* Section 412 of the Internal Revenue Code (Code) prescribes minimum funding requirements for defined benefit pension plans. Section 430 specifies the minimum funding requirements that apply generally to defined benefit plans that are single-employer plans (that is, not multiemployer plans). Revenue Procedure 2024–32 updates the procedures set forth in Rev. Proc. 2017–55 to reflect the amendments to § 1.430(h)(3)–2 made by TD 10005.

*Current Actions:* The reinstatement of OMB Control No. 1545–2073 will account for a previously approved burden under OMB Control Number 1545–0047 U.S. Tax-Exempt Income Tax Return. This action is in reference to new regulations and updated procedures related to the COVID–19 pandemic, benefit pension plans, and substitute mortality rate tables.

*Type of Review:* Reinstatement with change of a previously approved collection.

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

*Estimated Number of Respondents:* 15.

*Estimated Time per Respondent:* 267 min.

*Estimated Total Annual Burden Hours:* 4,000.

Authority: 44 U.S.C. 3501 *et seq.*

Melody Braswell,

Treasury PRA Clearance Officer.

[FR Doc. 2024-27916 Filed 11-27-24; 8:45 am]

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## DEPARTMENT OF VETERANS AFFAIRS

### Privacy Act of 1974; Matching Program

**AGENCY:** Department of Veterans Affairs (VA).

**ACTION:** Notice of a modified matching program.

**SUMMARY:** This is an 18-month re-establishment computer matching agreement (CMA) with the Defense Manpower Data Center (DMDC), Department of Defense (DoD) and the Department of Veterans Affairs (VA), Veterans Benefits Administration (VBA), regarding Veterans that have returned to active duty and that are also in receipt of compensation or pension benefits. The purpose of this agreement is to verify eligibility for DoD and United States Coast Guard members of the Reserve forces who receive VA disability compensation or pension to receive, in lieu and upon election, military pay and allowances when performing active duty.

**DATES:** Comments on this matching program must be received no later than December 30, 2024. If no public comment is received during the period allowed for comment or unless otherwise published in the **Federal Register** by VA, the new agreement will become effective a minimum of 30 days after date of publication in the **Federal Register**. If VA receives public comments, VA shall review the comments to determine whether any changes to the notice are necessary. This matching program will be valid for 18 months from the effective date of this notice.

**ADDRESSES:** Comments may be submitted through [www.Regulations.gov](http://www.Regulations.gov) or mailed to VA Privacy Service, 810 Vermont Avenue NW, (005X6F), Washington, DC 20420. Comments should indicate that they are submitted in response to CMA 87 Return to Active Duty. Comments received will be available at [regulations.gov](http://regulations.gov) for public viewing, inspection or copies.

**FOR FURTHER INFORMATION CONTACT:** Delonda Garmon (VBA), Program Analyst, Department of Veterans Affairs, 1800 G Street NW, Washington, DC 20006, [Delonda.Garmon2@va.gov](mailto:Delonda.Garmon2@va.gov), 202-461-9700.

**SUPPLEMENTARY INFORMATION:** This agreement continues an arrangement for a periodic computer-matching program between VA, VBA as the matching recipient agency and the DoD, DMDC as the matching source agency. This agreement sets forth the responsibilities of VBA and DoD with respect to information disclosed pursuant to this agreement and takes into account both agencies' responsibilities under the Privacy Act of 1974, 5 U.S.C. 552a, as amended by the Computer Matching and Privacy Protection Act of 1988, as amended, and the regulations promulgated thereunder, including computer matching portions of a revision of OMB Circular No. A-108, 81 FR 94424, dated December 23, 2016.

#### PARTICIPATING AGENCIES:

VA, VBA, as the matching recipient agency, and DoD, DMDC, as the matching source agency.

#### AUTHORITY FOR CONDUCTING THE MATCHING PROGRAM:

The legal authority for conducting the matching program for use in the administration of VA's Compensation and Pension Benefits Programs is contained in 38 U.S.C. 5304(c), Prohibition Against Duplication of Benefits, which precludes pension, compensation, or retirement pay on account of any person's own service, for any period for which he receives active duty pay. The law (10 U.S.C. 12316) prohibits the receipt of reserve pay and VA compensation for the same time period, however, it does permit waiver of VA compensation to draw reserve pay."

#### PURPOSE(S):

The purpose of this matching program between VBA and DoD is to verify the continuing eligibility for Uniformed Services Members, including National Guard and Reserve personnel, for VA benefits by identifying VA disability benefit recipients who return to active duty, including active-duty training status, and to ensure that VA benefits are terminated or adjusted when appropriate.

#### CATEGORIES OF INDIVIDUALS:

1. Veterans who have applied for compensation for service-connected disability under 38 U.S.C. ch. 11.
2. Veterans who have applied for nonservice-connected disability under 38 U.S.C. ch. 15.
3. Veterans entitled to burial benefits under 38 U.S.C. ch. 23.
4. Surviving spouses and children who have claimed pensions based on

nonservice-connected death of a Veteran under 38 U.S.C. ch. 15.

5. Surviving spouses and children who have claimed death compensation based on service-connected death of a Veteran under 38 U.S.C. ch. 11.

6. Surviving spouses and children who have claimed dependency and indemnity compensation for service-connected death of a Veteran under 38 U.S.C. ch. 13.

7. Parents who have applied for death compensation based on service-connected death of a Veteran under 38 U.S.C. ch. 11.

8. Parents who have applied for dependency and indemnity compensation for service-connected death of a Veteran under 38 U.S.C. ch. 13.

9. Individuals who applied for educational assistance benefits administered by VA under title 38 of the U.S. Code.

10. Individuals who applied for educational assistance benefits maintained by the Department of Defense under title 10 of the U.S. Code that are administered by VA.

11. Veterans who apply for training and employers who apply for approval of their programs under the provisions of the Emergency Veterans' Job Training Act of 1983, Pub. L. 98-77.

12. Any VA employee who generates or finalizes adjudicative actions using the Benefits Delivery Network or the Veterans Service Network computer processing systems.

13. Veterans who apply for training and employers who apply for approval of their programs under the provisions of the Service Members Occupational Conversion and Training Act of 1992, Pub. L. 102-484.

14. Representatives of individuals covered by the system.

#### CATEGORIES OF RECORDS:

Records may include: 1. Name 2. Social Security Number 3. Date of birth 4. Paid Inactive-duty training days 5. Paid Active-duty days.

#### SYSTEM(S) OF RECORDS:

Compensation, Pension, Education, and Vocational Rehabilitation and Employment Records—VA (58 VA 21/22/28), last published at 86 FR 61858 (November 8, 2021); DMDC 01, entitled "Defense Manpower Data Center Data Base," last published at 87 FR 32145 (May 27, 2022); and "Veterans Affairs/ Department of Defense Identity Repository (VADIR)-VA (138VA005Q)", last published at 87 FR 79066 (December 23, 2022).