

listed in this notice at <https://www.irs.gov/draft-tax-forms>. Requests for additional information or copies of this collection should be directed to Kerry Dennis, (202) 317-5751.

SUPPLEMENTARY INFORMATION: The IRS, in accordance with the Paperwork Reduction Act of 1995 (PRA) (44 U.S.C. 3506(c)(2)(A)), provides the general public and Federal agencies with an opportunity to comment on proposed, revised, and continuing collections of information. This helps the IRS assess the impact and minimize the burden of its information collection requirements. 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, and viewable on relevant websites. For this reason, please do not include in your comments information of a confidential nature, such as sensitive personal information. 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.

Title: Fines, Penalties, and Other Amounts.

OMB Control Number: 1545-2284.

Form Number: 1098-F.

Abstract: Public Law 115-97, Tax Cuts and Jobs Act of 2017 (TCJA), amended Internal Revenue Code (IRC) section 162(f) regarding allowable deductions of fines, penalties, and other amounts paid to, or at the direction of, a government or governmental entity in relation to the violation of any law or the investigation or inquiry by such government or entity into the potential violation of any law. The TCJA also added IRC section 6050X, requiring the official of any government or entity described in IRC section 162(f)(5) to file an information return with respect to certain fines, penalties, and other amounts paid. Treasury Decision (TD) 9946 contains final regulations providing guidance on IRC sections 162(f) and 6050X. Treasury Regulations section 1.6050X-1 provides guidance on

the information reporting requirements of IRC section 6050X and names Form 1098-F as the return to report the information. Form 1098-F is used to report the amounts paid as required by IRC section 6050X to the IRS and provide a statement to the payer.

Current Actions: There is no change in burden at this time. However, the number of responses has decreased due to better estimates.

Type of Review: Extension of a currently approved collection.

Affected Public: Federal government, State, Local, or Tribal Government.

Estimated Number of Responses: 41,300.

Estimated Time per Response: 33 minutes.

Estimated Total Annual Burden Hours: 22,715 hours.

Dated: January 5, 2025.

Kerry Dennis,

Tax Analyst.

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DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0029]

Agency Information Collection Activity: Offer To Purchase and Contract of Sale, Credit Statement of Prospective Purchase, Addendum To Offer To Purchase (Virginia)

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: Written comments and recommendations on the proposed collection of information should be received on or before March 9, 2026.

ADDRESSES: Comments must be submitted through www.regulations.gov.

FOR FURTHER INFORMATION CONTACT:

Program-Specific information: Kendra McCleave, 202-461-9760, Kendra.McCleave@va.gov.

VA PRA information: Dorothy Glasgow, 202-461-1084, VAPRA@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: Offer to Purchase and Contract of Sale (VA Form 26-6705), Credit Statement of Prospective Purchaser (VA Form 26-6705b), Addendum to Offer to Purchase (Virginia) (VA Form 26-6705d).

OMB Control Number: 2900-0029. <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: Under the authority of 38 U.S.C. 3720(a)(5) and (6) the Department of Veterans Affairs (VA) acquires properties for sale to the general public utilizing a private Contractor. Without this collection, a determination of the best offer for a property and the highest net return/cash equivalent value HNR/CEV could not be made to determine the most financially advantageous purchase offer to VA (VA Form 26-6705); the creditworthiness of a prospective buyer could not be determined and the offer to purchase could not be accepted (VA Form 26-6705b or FNMA1003; and, proper acknowledgment of State law by the buyer at or prior to closing would not be made (VA Form 26-6705d)). This is a revision due to VA adding Nine (9) new forms that are used in connection with the sale of VA-acquired properties. Each form has a new estimated burden. The information collected through these forms is necessary to identify the property, document, buyer and seller

acknowledgements, support financing and contract actions, and complete the real estate transactions.

Affected Public: Individuals and households.

Estimated Annual Burden: 4572 hours.

Estimated Average Burden per Respondent: 7.91 minutes.

Frequency of Response: One-time.

Estimated Number of Respondents: 38,040 annually.

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

Dorothy Glasgow,

Acting, VA PRA Clearance Officer, Office of Information Technology/Data Governance Analytics, Department of Veterans Affairs.

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