

information collection request outlined in this notice.

DATES: Written comments should be received on or before March 10, 2026 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. 1545-0746" 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) 620-6008.

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: TD 7918, Creditability of Foreign Taxes.

OMB Control Number: 1545-0746.

Regulation Project Number: TD 7918.

Abstract: Internal Revenue Code (IRC) section 901 allows a taxpayer a tax credit for the amount of any income, war profits, or excess profits taxes it has paid or accrued during the taxable year. Treasury Regulations section 1.901-2A(e) allows a dual capacity taxpayer to apply the safe harbor formula to qualifying levies when determining the

credit. Section 1.901-2A(d) requires the taxpayer to provide a statement electing to use the safe harbor formula.

Current Actions: There is no change to the previously approved information collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households, businesses or other for-profit organizations, estates, and trusts.

Estimated Number of Responses: 120.

Estimated Time per Response: 20 minutes.

Estimated Total Annual Burden Hours: 41.

Dated: January 7, 2026.

Jason M. Schoonmaker,

Tax Analyst.

[FR Doc. 2026-00278 Filed 1-8-26; 8:45 am]

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DEPARTMENT OF THE TREASURY

Debt Management Advisory Committee Meeting

Notice is hereby given, pursuant to 5 U.S.C. App. 2, 10(a)(2), that a meeting will be held at the United States Treasury Department, 15th Street and Pennsylvania Avenue NW, Washington, DC on February 3, 2026, at 9:00 a.m., of the following debt management advisory committee:

Treasury Borrowing Advisory Committee

At this meeting, the Treasury is seeking advice from the Committee on topics related to the economy, financial markets, Treasury financing, and debt management. Following the working session, the Committee will present a written report of its recommendations. The meeting will be closed to the public, pursuant to 5 U.S.C. App. 2, 10(d) and Public Law 103-202, § 202(c)(1)(B) (31 U.S.C. 3121 note).

This notice shall constitute my determination, pursuant to the authority placed in heads of agencies by 5 U.S.C. App. 2, 10(d) and vested in me by Treasury Department Order No. 101-05, that the meeting will consist of discussions and debates of the issues presented to the Committee by the Secretary of the Treasury and the making of recommendations of the Committee to the Secretary, pursuant to Public Law 103-202, § 202(c)(1)(B).

Thus, this information is exempt from disclosure under that provision and 5 U.S.C. 552b(c)(3)(B). In addition, the meeting is concerned with information that is exempt from disclosure under 5 U.S.C. 552b(c)(9)(A). The public interest requires that such meetings be closed to

the public because the Treasury Department requires frank and full advice from representatives of the financial community prior to making its final decisions on major financing operations. Historically, this advice has been offered by debt management advisory committees established by the several major segments of the financial community. When so utilized, such a committee is recognized to be an advisory committee under 5 U.S.C. App. 2, 3.

Although the Treasury's final announcement of financing plans may not reflect the recommendations provided in reports of the Committee, premature disclosure of the Committee's deliberations and reports would be likely to lead to significant financial speculation in the securities market. Thus, this meeting falls within the exemption covered by 5 U.S.C. 552b(c)(9)(A).

The Office of Debt Management is responsible for maintaining records of debt management advisory committee meetings and for providing annual reports setting forth a summary of Committee activities and such other matters as may be informative to the public consistent with the policy of 5 U.S.C. 552(b). The Designated Federal Officer or other responsible agency official who may be contacted for additional information is Fred Pietrangeli, Director for Office of Debt Management (202) 622-1876.

Dated: January 7, 2026.

Frederick E. Pietrangeli,

Director (for Office of Debt Management)

[FR Doc. 2026-00239 Filed 1-8-26; 8:45 am]

BILLING CODE 4810-25-P

DEPARTMENT OF VETERANS AFFAIRS

Privacy Act of 1974; Matching Program

AGENCY: Department of Veterans Affairs (VA).

ACTION: Notice of a new matching program.

SUMMARY: This computer matching agreement sets forth the terms, conditions, and safeguards under which the Internal Revenue Service (IRS) will disclose tax return information to the Department of Veterans Affairs, Veterans Health Administration (VA/VHA). VA/VHA will use the tax return information to verify veterans' employment status and earnings to determine eligibility for its health benefit programs.

DATES: Comments on this matching program must be received no later than

30 days after the Date of Publication in the **Federal Register**. 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* or mailed to VA Privacy Service, 810 Vermont Avenue NW, (005X6F), Washington, DC 20420. Comments should indicate that they are submitted in response to the Computer Matching Agreement Between the Department of Treasury Internal Revenue Service and the Department of Veterans Affairs Veterans Health Administration for the Disclosure of Information to Federal, State and Local Agencies (DIFSLA) Program. Comments received will be available at *regulations.gov* for public viewing, inspection or copies.

FOR FURTHER INFORMATION CONTACT: Ryan Heiman, Acting Executive Director, Member Services, Veterans Health Administration, 3401 SW 21st St, Bldg. 9, Topeka, KS 66604, Telephone: 785-409-2318, Email: *ryan.heiman@va.gov*.

SUPPLEMENTARY INFORMATION: This Computer Matching Agreement (CMA) re-establishes the terms, conditions, and safeguards under which the Internal Revenue Service (IRS) will disclose to the Department of Veterans Affairs (VA), Veterans Health Administration (VHA) certain tax return information. The purpose of this CMA is to make available to VA certain tax return information of VA applicants and beneficiaries of need-based benefits and to adjust income-dependent benefit payments as prescribed by law. VA/VHA will use the tax return information to verify veterans' employment status and earnings to determine eligibility for its health benefit programs.

Participating Agencies

Department of Veterans Affairs, Veterans Health Administration (VA/VHA) and the Internal Revenue Service (IRS).

Authority for Conducting the Matching Program

The legal authorities for IRS to conduct this computer matching are sections 38 U.S.C. 5106, 5317, 1710, and 26 U.S.C. 6103(l)(7)(B). 38 U.S.C. 5106 and 5317 requires Federal agencies to furnish VA with information the VA Secretary may request for determining eligibility for or the amount of VA benefits.

38 U.S.C. 1710 requires VA/VHA to collect income information from certain applicants for medical care and to use that income data to determine the appropriate eligibility category for the applicant's medical care.

26 U.S.C. 6103(l)(7)(B) authorizes the disclosure of tax return information with respect to net earnings from self-employment and wages, as defined by relevant Internal Revenue Code (IRC) sections, to Federal, state, and local agencies administering certain benefit programs under Title 38 of the U.S.C.

Section 7213 of the Intelligence Reform and Terrorism Prevention Act of 2004 provides IRS authority to add a death indicator to verification routines that the agency determines to be appropriate.

Purpose(s)

This computer matching agreement re-establishes the terms, conditions, and safeguards under which the Internal Revenue Service (IRS) will disclose to the Department of Veterans Affairs (VA), Veterans Health Administration (VHA), and certain tax return information. The purpose of this matching program is to make available to VA certain tax return information of VA applicants and beneficiaries of need-based benefits and to adjust income-dependent benefit payments as prescribed by law.

Categories of Individuals

Veterans applying for VA Health Care Benefits as well as their spouses and any disabled dependents under the age of 18 for total household income information.

Categories of Records

VA provides the IRS with a list of Veterans who have self-reported their household income as being below the income national threshold established yearly by the U.S. Department of Housing and Urban Development.

VA/VHA will provide the IRS with Social Security number (SSN) and name control (first four characters of the surname) for each individual for whom unearned income information is

requested. VA/VHA will provide the requested tax report year for which data is being requested.

IRS provides return information with respect to unearned income extracted from the Information Return Master File (IRMF), Treas/IRS 22.061, through the DIFSLA program. When there is a match, IRS will disclose to VA/VHA: (a) Payee account number; (b) Payee name and mailing address; (c) Payee taxpayer identification number (TIN); (d) Payer name and address; (e) Payer TIN; and (f) Income type and amount. The total number of records will be equal to or greater than the number of records submitted by VA. In some instances, an individual may have more than one record on file.

System(s) of Records

IRS will extract tax return information with respect to unearned income from the Information Return Master File (IRMF), Treas/IRS 22.061, as published at 80 FR 54081 (September 8, 2015), through the Disclosure of Information to Federal, State and Local Agencies (DIFSLA) Program. IRC/26 U.S.C. 6103 provides the authority for return/return-information disclosures. VA will match IRS information with information extracted from its "Income Verification Records—VA" system of records, 88 FR 17639 (March 23, 2023). Routine use #13 Federal Agencies, for Computer Matches is the applicable routine use that allows for this disclosure to determine or verify eligibility of Veterans receiving VA benefits or medical care under title 38, U.S.C.

Signing Authority

The Senior Agency Official for Privacy, or designee, approved this document and authorized the undersigned to sign and submit the document to the Office of the Federal Register for publication electronically as an official document of the Department of Veterans Affairs. Merissa Larson, Chief Privacy Officer and Chair of the Data Integrity Board, Department of Veterans Affairs approved this document on November 18, 2025 for publication.

Dated: January 6, 2026.

Saurav Devkota,

Government Information Specialist, VA Privacy Service, Office of Compliance, Risk and Remediation, Office of Information and Technology, Department of Veterans Affairs.

[FR Doc. 2026-00229 Filed 1-8-26; 8:45 am]

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