

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: Retirement Plans; Cash or Deferred Arrangements Under Section 401(k) and Matching Contributions or Employee Contributions Under Section 401(m) and Guidance Under Section 110 of the SECURE 2.0 Act with Respect to Matching Contributions Made on Account of Qualified Student Loan Payments Amounts.

OMB Control Number: 1545-1669.

Regulation Project Number(s): TD 9169 and Notice 2024-63.

Abstract: The collections of information contained in TD 9169 are required by the Internal Revenue Service (IRS) to comply with requirements of sections 401(k)(12)(D) and 401(m)(11)(A)(ii) regarding notices that must be provided to eligible participants to apprise them of their rights and obligations under certain

plans. This information will be used by participants to determine whether to participate in the plan, and by the IRS to confirm that the plan complies with applicable qualification requirements to avoid adverse tax consequences.

The information required by § 1.401(k)-2(b)(3) will be used by employees to file their income tax returns and by the IRS to assess the correct amount of tax. And, the information provided under § 1.401(k)-1(d)(3)(iii)(C) will be used by employers in determining whether to make hardship distributions to participants.

For Notice 2024-63, the information is required for payments on qualified education loans to be QSLPs upon which an employer may make matching contributions. Plan sponsors will use the collected information to process claims for QSLP matches for employees in the plan.

Current Actions: The IRS is increasing the TD 9169 number of respondents to 87,500. This is increasing the burden hours by 124,250 due to Agency estimate. The Notice 2024-63 increases the number of employees who are eligible to receive matching contributions to include employees who make QSLPs. This is increasing the burden for the OMB submission by 96,875 hours due to a new statute.

Type of Review: Reinstatement with change.

Affected Public: Business or other for-profit, Not-for-profit institutions and State, Local or Tribal Government.

Estimated Number of Responses: 475,000.

Estimated Time per Response: 28 minutes.

Estimated Total Annual Burden Hours: 221,125 hours.

Dated: January 20, 2026.

Kerry Dennis,

Tax Analyst.

[FR Doc. 2026-01228 Filed 1-22-26; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Quarterly Publication of Individuals, Who Have Chosen To Expatriate

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

This notice is provided in accordance with IRC section 6039G of the Health Insurance Portability and Accountability Act (HIPAA) of 1996, as amended. This listing contains the name of each individual losing United States citizenship (within the meaning of section 877(a) or 877A) with respect to whom the Secretary received information during the quarter ending December 31, 2025. For purposes of this listing, long-term residents, as defined in section 877(e)(2), are treated as if they were citizens of the United States who lost citizenship.

Last name	First name	Middle name/initials
ABBEY	SUE	MARIE
ABEYA	EVA	DULCENA
ABEYA	JEREMY	BONDAD
ABOITIZ	DAVID	MIKEL
ACESTOR	NATHALIE	M.A.
ACHTMAN	AVIEL	HELEN
AFFOLTER	ALEXANDER	WOO CHEOL
AFLALO	MIGUEL	
AKUTAGAWA	TOMOYUKI	
ALEMU	EZSEGENET	
ALFRED	JAMES	ROBERT
ALGEO	DEBORAH	MARIE
ALICI	ESEN	
ALKEBY	SARA	ELISABETH
ALTENDORFER	ELFRIEDE	
AMAGASE	HARUNOBU	
AMAGASE	YUMI	
ANDERSON	CHERYL	DAWN
ANDRAUD	MARINE	LAETITIA
ANDRES	KAREN	LINDA
ANSCHAU	ALICIA	CATHERINE
ANSCHAU	DEBORAH	ANNE
ANTABI	TAMER	
ARAICHE	DIANE	THERESA
AREND	DENNIS	
ARMSTRONG	NICHOLAS	CHARLES
ASAGE	AIMI	
ASANTE	ERIKA	MARGRIT
ATTAR	MUHANAD	SAMI
AULL	SAMUEL	ALBERT

Last name	First name	Middle name/initials
AUSTIN	SOPHIE	JADE
AVRAMOV	LUCHEZAR	
BACCHI	LIVIA	MOSCARDI
BACLIG	JESSE	CRUZ
BAILLE-BARELLE	CHARLES	ANDRE
BAKER	ERICA	ANN
BALLARD	KIRRIE	JANE
BARKMAN	KATHERINE	ANN
BARNES	MICHAEL	ANTHONY
BARNHOUSE	WERNER	RAY
BARRON	PAUL	LINDSAY WALLACE
BATEMAN	GEORGE	CECIL
BATH	LAUREN	PATRICIA
BAUMANN	NEVA	CLAIRE
BAUMARD	PHILIPPE	BERNARD NICOLAS
BEATTY	JULIE	KAY
BEAVAN	SARAH	DEBRA
BECHER	BENEDICT	
BECK	SIMONE	C.
BECKER	JAMIE	MATTHEW
BELLIENO	AXEL	
BELLIVEAU	ROBERT	NORMAND
BENDAT	SAMUEL	JOSEPH
BENDER	MELISSA	ELAINE
BENNETT	DYLAN	SCOTT
BENTLEY	KATIE	ANNE
BERGSMAN	LYNDA	JOAN
BERLYNE	NAOMI	RHODA
BERNARD	CLEMENCE	MARIE KATE
BERRY	JACQUES	VALENTIN
BETTS	DONNA	JEAN
BICKFORD	KYLIE	JANE
BIER	Yael	JUDITH
BIMSON	DANIEL	THOMAS OTT
BIREWAR	DEEPAK	BABURAO
BITTAR	NATHALIE	
BITTNER	FABRIZIO	
BJOERNEBOE	JULIA	
BLACKMON	STUART	LELAND
BLACKWELL	JOHN	KEITH
BLONIAZ	ERIC	WILLIAM
BLOWER	ELIZABETH	ANNE
BOCK	MARKUS	ALEXANDER
BODNAR	ANDREA	CLARA
BOEHM	ASUKA	ATLANTA ASADA
BONDURANT-DAVID	KAITLIN	DAKOTA
BONHAM-CARTER	RUPERT	PETER
BOREL	CORINNE	CHRISTIANE
BORIOLI	MICHAL	ALEXANDRIA
BOSSONNEY	MADELEINE	MARIE
BOWDEN	JULIAN	CHARLES
BRAAMS	ELIZABETH	HELENE
BRADLEY	MARK	THOMAS
BRANNAN	JOHN	GUY CHRISTOPHER
BRANTLY	HENRY	JOHN
BRAY	ROBERT	ALEXANDER
BRECKBILL	ERIN	ELIZABETH
BREESE	CECILY	ANNE TYLER
BREGMAN	ISAIAH	DOV
BRETT	LISA	DOVIDAS
BRIDWELL	EUGENE	EDGAR
BROTCHIE	AMANDA	JANE
BROUWER	JOCELYN	CLAIRE
BROWN	CHRISTOPHER	EUGENE
BROWN	PATRICIA	ANN
BROWNELL	TRACY	LYNN
BRUCE	KRISTINA	ANN
BRUECKNER	LUCAS	
BRUNO	WILHELM	NICHOLAS
BUCHELIN	JOHN	TREVOR
BUERGER	MARIANNE	
BURBANK	CAROLINE	ANN
BURDETT	RICHARD	MICHAEL
BURKHARDT	OLIVER	YVES

Last name	First name	Middle name/initials
BUSH	JOANNA	SUSAN
BUSHNELL	VICTORIA	JEAN
BUSKARIOL	DANIEL	THOMAS
BUTLER	ABIGAIL	LYNDON
BUTT	JAMES	ARTHUR
BYRNES	HOLLY	MARIE
CACHIA	MARK	EMANUEL
CACHON	MARIE-ANGE	CLAIRE ANNE
CALABI	GIUSEPPE	
CALLHAN	CHARITY	ANN
CAMPBELL	DONALD	
CAMPBELL	LISA	LOUISE
CAMPOS	EDGAR	ALEXANDER
CANDLIN	SARAH	ELISABETH
CANIS	NICOLE	LISE GIACCARDI RUEHLE
CANIZARES	ANDREA	MEREDITH DAVILYN
CANIZARES	CLAUDIO	ANDRES
CAPEL	DONOVAN	COOPER
CARDELUS	ARTURO	M.
CAREY	DAVID	BRIAN
CARGIN	SEAN	ANDREW
CAROLINE	BARBARA	LEE
CARTER	ELIZABETH	ANNE
CARTER	NANCY	MARIE
CASTLE	CHRISTOPHER	MICHAEL
CASTLE	NICHOLAS	WALTER
CASTRO	CARMEN	ANITA
CATTO	ALEXANDRE	ERIC
CATTO	PIERRE	CHRISTOPHER
CESAR	LUDMILA	NAIRA
CHALUTZ	TAL	
CHAMBERLIN	ANNA	NAMFON
CHAMBERLIN	EMILY	NOPRADA
CHAN	SELINA	SZE MAN
CHANG	DAVID	WEI
CHANG	WEI	SHYANG
CHAPMAN	ANDREW	PETER
CHAPMAN	ROBERT	STANLEY
CHARBONNEAU	ROBERT	SYLVIO
CHATER	OLIVER	JAMES DYSON
CHEESEMAN	SHEILA	S.
CHEN	HUINENG	CLEMENT
CHEN	XUEQIN	
CHENARD	GABRIELLE	PASCALE
CHENG	ANDREW	
CHIU	JEANNY	CHING LI
CHOMKA	CHESTER	ELIOT
CHOW	JOSEPHINE	K.
CHRISTMAN	KUMIKO	SAITO
CHUANG	LING	TANG
CHUN	PEGGY	PUI-GEE
CIARAMELLA	SOPHIE	THERESA
CIMA	GIUSEPPE	
CLARK	CHRISTINA	CHERIE
CLARK	KIMBERLY	MADGE
CLARK	MATHEW	WALKER
CLARK	PATRICIA	FLAHERTY
CLARKE	DERMOT	JOSEPH
CLASPELL	KERSTIN	INGA
CLAUS	MELISSA	ANNE
CLERC	BERTRAND	LUCIEN
CLOGG	JESSICA	LEE
CLOSE	HEATHER	ELIZABETH
COLBECI	MERON	
COLE	DANIEL	PAUL
COLLIER	NANCY	LOUISE
COLUCCI	GIOVANNI	BATTISTA
COOK	GARRY	JOHN
COOK	MELANIE	BELLE
COOKE	EOIN	JOSEPH
CORLUHAN	OMER	MEHMET
COUBAN	JONATHAN	STEPHEN
COUET	NATHALIE	ZOLCINSKI
COURY	DALLAS	LAYNE MAXIME

Last name	First name	Middle name/initials
COURY	VICTORIA	CLARA ASHLEY
COUSLAND	ROBERT	MCKAY
COUTURIER PHILIPPE	ISABELLE	SIMONE PAULINE
CREIGHTON	ANN	MARIE
CROST	BENJAMIN	
CUEVAS	MITCHELL	GUY
CULLEN	SEAMUS	LEO
CUMMINGS	JARED	MICHAEL
CUNHA	ADELINA	SHEELA
DABAH	JACOB	JOSEPH
DAHLGREN	EBBA	LOUISE ANNA
DALBY	DAVID	CHRISTOPHER
DALTON	NOAH	XAVIER
DANESH-CLOUGH	AMELIA	LAYLA
DANIO	KIMBERLY	ANN
DARLEY	ROBERT	HENRY
DARLING	JOEL	WILLIAM
DAVIE	GREGORY	JOHN
DAVIE	SHERRY	ANN
DAVIES	NICOLA	LOUISE
DAVIS	BRONWYN	CLAIRE PHILLIPS
DAY	DEBORAH	ANNE
DE BEER	ISODORIS	ANGELINUS QUIRINUS
DE CARBONNEL	LAUREN	KIMBERLEY
DE GEUS	ANNEKE	MARTINA
DE JONGH	MARIEKE	EVA
DE LA PARRA LEYBA	CAMILA	IRAIDA
DE SOUZA	DUNCAN	GREGORY
DEANE	DEBORAH	SABALOT
DECKER	EDWIN	NEAL
DECOURSEY-SHANDRICK	DARREN	GRAYSON
DIB	FARAH	C.
DICKSON	VAN	JAY
DILBERT	TIMOTHY	ANDRE
DION	FRANCINE	
DITTMANN	ALMUT	MARGARETE
DIXON	GUY	THOMAS
DOBSON	ELIZABETH	S.
DOERING	KLAUS	JOACHIM
DONDE	ILANA	
DONNELLY	SEAN	MICHAEL
DONNERS	LEONARD	JAKOB
DONNERS	MATTHIAS	PAUL
DORF	CORNELIUS	SEBASTIAN
DORSEY	WILLIAM	CUFF
DOUGLAS	ROSEMARIE	
DRAKE	TYLER	PHILIP
DUBICKI	DEANNA	CHRISTINE
DUBOIS	LINDSAY	
DUEK	JULIETA	
DUHAU	ANAIS	PAULINE MARIE
DUKES	PAUL	RYAN
DUMAS	MARTINE	JOCELYNE
DUNSEATH	JOANNE	SARAH
DUSSAULT	CAROLINE	JOYCE
DUSSAULT	ELIZA	MADELEINE
DYCK	ARTHUR	PHILIP
DYCK	SUZANNE	RUTH
EATON	EDITH	EILEEN
EBANKS	MELANIE	LEE
EBINA	WAKAKO	
EEUWEN	MAUD	JOHANNA
EGGENBERGER	ENYA	SAMIRAH
EGNAL	BENJAMIN	HUMPHREY
EHRET	STEPHANIE	CHRISTEL PAGE
EHRHART	CHARLES	EUGENE
EIE	LYNNE	ANN KREGER
ELEFF	DAVID	ZACHARY
ELLEN	RICHARD	PAUL
ELMS	DUNCAN	
ELSAKKA	OMAR	TAREK
ELTERMAN	ADRIAN	THOMSON
ENDELMAN	TESSA	JANE
ENG	GARY	

Last name	First name	Middle name/initials
ENGELBERT	TIMOTHY	MICHAEL
ENGELKES	TIM	
EPIFANI	PAOLA	
ESTEP	JULIA	LOUISE
ESTOK	JEFFREY	CAMERON
ETTLIN	TOBIAS	ANTON
FABIUS	CHARLES	
FASTING	THOMAS	FREDERICK
FAYYAD	JOSEPH	ABD
FELLER	KATHY	JOLENE
FILBERT	ANN	LOUISE
FINKELSTEIN	ROBERT	ALAN
FINNERN	SABINE	MARIA
FINNEY	ELISABETH	ALEXANDRA
FISKE	PATRICIA	ANNE
FLAHERTY	TIMOTHY	ALFRED
FLOWERS	LISA	ANNE
FLUSFEDER	DAVID	LAWRENCE
FORTIER ADRIAN	MARY	MARGARET
FOSTER	ZAQURI	GEORGE
FOULADI	DARYOUSH	ABBASS
FOURT	ANNE	MANDEL
FRANCIS	TREVOR	JOHN
FRASER	GARY	MURRAY
FREEMAN	KIMBERLEY	KATHLEEN JANE
FREUND	JEROME	MICHAEL
FRICK	LORENZO	NICOLAS
FROST	BENJAMIN	TIMOTHY
FRY	CHRISTIAN	HAROLD
FUKAYA	KENJI	
FUKAYA	MAKIKO	
FUKAYA	SACHI	
FUKAYA	YURI	
GAGEN	MARTIN	MICHAEL
GAGNET	ALEXANDER	QUINTEN
GAGNON	FRANCOISE	
GASS	ANDRE	
GELDART	JANE	ELIZABETH
GELSOMINO	CAROLYN	
GEORGE	GREGORY	SPIRO
GETTRUST	PATRICK	JOSEPH KEATS
GEYSELS	TIMOTHY	VICTOR MARIA
GHALAYINI	LUAY	JEHAD
GIBEAULT	SHARON	MARIE
GIBERSON	NAOMI	SIOBHAN
GIBSON	BRIDGET	NICOLE
GIBSON	JORDAN	SAMUEL
GILBRAITH	MARK	JON
GILLIES	MARY	DANIELLE
GINER	GABRIEL	
GINN	TRACEY	MARGARET
GLOOR	CHARLES	ANTOINE
GLOSTER	ANDREW	THOMAS
GLYDE	CASSIDY	LEE
GLYDE	TAHLIA	ROSE
GLYNN	LAURIE	ANN
GNERRE	DAVIDE	
GODDARD	PAUL	GERARD
GOLDBLATT	ELIYA	
GONG	PENG	
GONZALEZ	JOSE	ERNESTO
GOODMAN	GORDON	CHARLES
GORAS	WENDY	ANN
GOSSETT	MAYA	CELINE
GOTO	REIKO	A.
GRADY	PATRICIA	MARY
GRAHAM	LYNN-CHRISTINE	
GRAHAM	NICHOLAS	PETER
GRAVESTOCK	JONATHAN	LACHLAN
GRAY	ANGUS	ALEXANDER STEWART
GRAY	MANUELA	CHRISTA
GREEN	RACHEL	FERN
GREENHALGH	BRIAN	RONALD
GREENWOOD	BRUCE	RICHARD

Last name	First name	Middle name/initials
GREENWOOD	NANCY	LYNNE
GREFSHEIM	MATTHEW	FRANKLIN
GRIFFO	KENNETH	JAMES
GROSS	FRANK	WILLIAM
GROSSMAN	EDWARD	
GROSSMAN	HUGH	ALEXANDER
GROSSMAN	MARTHA	HARRIET
GROTKOWSKI	PATRICIA	ANN
GUILMETTE	JULIE	MARTINE ELISE
GUM	ANDREW	GEORGE
GUNARSO	SURFI	RASMININGRUM
GURNEY	ANDREA	KRISTINA
GUTSCHE	CLARA	JEAN
GUTSCHE-MILLER	SARAH	JOHANNA
HAASE	HELEN	
HABGOOD	ELIZABETH	ANN
HABLUETZEL	KEVIN	BENJAMIN
HALL	REBECCA	ELMARIA
HALL II	JOHN	GREENWAY
HAMILTON	ROBERT	DUNCAN
HAMPTON	DAVID	MAVERICK
HANDSCHIN	LUKAS	PETER
HANNABY	MALCOLM	PETER
HANSEN	KRISTINA	HELENA
HANSEN	RICHARD	CARL
HANSON	GEORGE	CLAYTON
HARAKSIN	JULIA	CHRISTINE
HARDIE	KAREN	ANN
HARDISTY	JAMES	MITCHELL
HARMON	MICHAEL	LEROY
HARRIGAN	VICTORIA	JEAN
HARRIS	MARIKA	CHANTAL
HARVEY	THOMAS	KENDALL
HARYANTO	GLENN	CHARLES
HAYASHI	MARI	
HAYES	JEREMIAH	JOSEPH
HEANEY	ANGELA	MARIE
HEIDMANN	TIMOTHY	
HEIMBECKER	LAURA	DAWN
HELD	SCOTT	EDWARD
HELLSTERN	JOSEPHINE	MAREE
HERMANN	THERESA	
HERRING	JENNIFER	ANN
HERRING	NICOLE	MAUREEN
HERRING	PAUL	ROBERT
HERRMANN	PETER	JEFFREY
HICKEN	NATALIE	ELIZABETH
HILDEBRAND	FRANSHESCA	FAY
HIRST	BELINDA	LUCIE
HO	BENNY	KINGMAN
HOGAN	DAVID	JOHN
HOGEN	BRIAN	JOSEPH VANDEN
HOGUE	RALPH	LEWIS
HOHMANN	OLGA	
HOLLIDAY	ANNE	MARGARET
HOLLINGER	ANDREY	JUNE
HOLLOWELL	MIDORI	
HOLMES	CLARE	LOUISE
HONIGSBAUM	CLAIRE	FLORENCE
HOPKINS	ELAINE	GARON
HORII	MASAHIRO	
HOSEA	KIRSTY	
HOTSON	LOUISA	KELLY ANNE
HOWARD	CRISTOPHER	FRANK
HOWARD	GREGORY	FABIEN
HOWELL	EDWARD	HERBERT KIM
HU	SONGYUN	
HUANG	ALLEN	RICHARD
HUANG	EVELYN	Y.
HUEHNE	ELKE	MARIA
HURLEY	PAUL	CHRISTOPHER
HYLAND	JOSEPHINE	JULIA
HYMAN	ROBERT	ALAN
IKEBE	KOZUE	I.

Last name	First name	Middle name/initials
IMAI	HIROYUKI	
IMASE	KAORI	
INNES	JOHN	CHRISTOPHER
INOUE	TORU	
ISHANI	RAFIK	
ISOYAMA	MAKI	WATANABE
ITO	HISAKO	
JACKSON	SCOTT	DAVID
JAEGER	CLAUS	
JAEGGI	ADRIAN	VIKTOR
JAENECKE	ELLEN	
JAMES	KATHERINE	ELIZABETH
JASSAL	KAI	FRIEDRICH SINGH
JENSEN	POUL	KOFOED
JOHNSEN	LEIF	MORTEN HENNUM
JOHNSON	AMANDA	JEAN
JOHNSON	RICHARD	RAY
JULIEN	SYLVAIN	G.
JUSTICE	WILLIAM	STEPHEN MICHAEL
KAEFER	CORNELIA.	
KAMPERS	RENEE	
KAMPHUIS	HERMAN	HENK
KATO	TOSHIMI	
KATSELAS	MARIE	ELIZABETH
KATZ	ITAI	
KEARNS	MARGARET	ANNE
KEDAR	TOMER	NAHUM
KEMP	ROMAN	
KENNEDY	SEAN	PATRICK
KENNEDY	VICTORIA	HELEN
KENNY	PAUL	TERENCE
KENNY	VALERIE	MYRA
KERR	JULIE	LOREEN
KERR	SANDRA	MAE
KIM	KYUNG	SOOK
KIM	SUMI	
KIMBERLEY	GLORIA	FRANCES
KINDLER	JAN	POLIKARP
KING	JAQUELINE	ANNE
KING	MATTHEW	LEE
KINNAIRD	NICOLA	
KINOSHITA	KEN	
KLEIN	DAVID	GABRIEL
KLEIN	PAULA	DENISE
KLOVSKY	LEON	
KLUECK	MARTIN	WILLIAM
KNOX	EMILY	JEAN
KNOX	KRISTINA	JULIA
KO	RONALD	WING-LOK
KOENDERS	OSCAR	MARCO PAOLO
KOHLER LUNELLI	LUCIA	
KOIKE	RYOJI	
KONG	THOMAS	KWOK HOONG
KONZEN	BRIGITTE	ELISABETH
KOOLS	MIREILLE	CORNELIA
KOPPE	FABIEN	
KORTEKAAS	LISA	JASMIJN
KORTEKAAS	PETER	
KORTEKAAS	THIJS	RUBEN
KREBES	MICHAEL	FRANK
KUEPFER	VIRGINIA	MICHELLE
KULAK	AVRON	PAUL
KUNUGI	EMIKO	
KUNZ	BETTINA	ELISABETH
KURAHASHI	MIKI	
KURAMOTO	CONSTANCE	MARIE
KURYLUK	EWA	
KUYS	RENE	LOUIS
KYDD	SUSAN	BRIDGET
LAAKSO	TUULI	MAIJA ELINA
LACROIX	FANNY	ALICE GENEVIEVE
Lajoie	ISABELLE	
LAKE	LISA	MICHELE
LAMB	VIRGINIA	LEE

Last name	First name	Middle name/initials
LANDRY	JACINTHE	SOLANGE
LANGOLF	AARON	DUNCAN JOHN
LANGOLF	SANDRA	
LARSSON	JAN	LEE WALKER
LAWRENCE	NICOLETTE	LAN
LEE	HAE	JEONG
LEE	JENNA	J.
LEE	NURENEE	
LEONARD	NICOLAS	EMMANUEL CEDRIC
LESLIE	JESSICA	CHRISTINE
LESSLAUER	MIREILLE	DOMINIQUE
LEUNG	MARGARET	WAI-KUN
LEVENGOD	MARK	WILLIAM
LEVINE	SHARI	JAE
LEVINE-MIDDLESTADT	JOCELYN	
LEWIEN	KELLI	ANN
LEWIN	EMILY	LOUISE
LEWIS	HAYDN	DAVID
LEWIS	MARTINA	
LEWISSON	LOUISE	CARLEY
LI	JOHN	
LIANG	JUNE	JUN
LIANG	ZHANZHAN	
LICHTMANN	THEODOR	DAVID
LIEBER	SHLOMO	MENACHEM
LIEW	SU	FEI
LI-MARCHETTI	CAMILLE	AGNES MONIQUE
LIN	YUANZHEN	
LIN	YUN	JU
LJUNG	HANNA	CHARLOTTE
LOCKLIN	ROWENA	GAIL
LOEKS	DAVID	ALLEN
LOGAN	BRENDAN	JOSEPH
LONG	STEVEN	EUGENE
LORD	DANIEL	EDWARD
LORETTE	ANDREA	MARIE
LOVEDAY	LORETTA	JEAN
LOW	MATTHEW	ALEXANDER PAANG CH
LOWDEN	SIMON	DAVID
LOWE	PHILIP	GERARD
LOZANO	LEAL	YOUNG SHIK
LUCAS	LUIS	RUIZ CALLE
LUCAS	PEDRO	RUIZ CALLE
LUCE	SALLY	RAE
LUN	YVONNE	PUI FONG
LUNELLI	ARTUR	
LUSH	SHARON	MAUREEN
LUSSIER	NATHALIE	MARIE RENEE LOUISE
LUTFIYYA	ZANA	MARIE
LUTHI	ANDREW	NICHOLAS
MACDOUGALL	WILLIAM	ALEXANDER
MACKAY	LYNN	ALLISON
MACKENZIE	MICHAEL	JOHN
MADDEN	GREGORY	ROBERT
MAENZA	ANDREA	JANE
MAERCKER	TOBIAS	
MANGALJI	OMAR	RAFIQ
MANSELL	CLAUDIA	JABS
MAR	LILIANNA	
MARSH	BARBARA	LYNN
MARSHALL	EILEEN	EDINGER
MARSHALL	TYSON	CHARLES
MARTIN	GREGORY	BRYCE
MARTIN	STANLEY	BLAINE
MARTINEZ	JOSEPH	MARCO
MASTERS	QUIMBY	REBECCA
MATTIACCI	MARCO	
MAU	ELKE	ESTHER
MAUERMANN	ECKHARD	
MAYER	SAMUEL	
MCCARTHY	LIAM	DES
MCCARTHY	PATRICK	GERARD
MCCLUNEY	ERICA	KATHLEEN
MCCLUNEY	MELISSA	RUTH

Last name	First name	Middle name/initials
MCDONALD	HEATHER	LNNE
MCDOWELL	KATHRYN	ANNE
MCGUINNESS	ROSHAN	AIDAN
MCHALE	LANA	SUNNI
MCMILLAN	BRETT	BROWNRIGG
MCNARY	AVERIE	JENNIFER HILL
MCPARTLAN	PAUL	GERARD
MCPHAIL	KRISTEN	CAROL
MCQUEEN	EVELYN	MARGARET
MEEK	JILL	
MEEK	THOMAS	
MEHTA	HARSH	J.
MENG	CHUNXIAO	
MERGL	JUNE	CHANDLER
MERTENS	ANNETTE	
MESIC	DANIELA	EME
MESIC	MICHAEL	JOHN
MEYN	ASHLEIGH	RHIANON
MICHAUD	JULIE	
MICKELSON	TANNER	ELY
MIGLIORE	CLAUDIO	ALBERTO
MILENTIS	ARIS	JOHN
MILLAR	ROBERT	
MILLER	DAVID	PHILLIP
MILSZTAJN	EVELYN	IDA FREIER
MINALL	TRISTAN	ANTHONY
MIOCEVIC	EVA	EMILIA
MISTRY	HINA	
MOONEY	CATHERINE	JENNIFER
MOONEY-OGDEN	ASHLEY	KATE DOROTHY
MOORE	STEPHEN	JOHN
MORASCO	ADRIANA	SALIBA
MORGAN	IAN	BRADFORD
MORI	YUMIKO	
MORRIN	ALEXANDRA	COE
MORRONE	BIANCA	ALYSSA
MORROW	DEBORAH	JEAN WALKER
MOUAT	MELISSA	MICHELLE
MOUER	SARAH	ANNE
MUELLER	LARISSA	LUZIA
MULDER	EMMA	ROXANNE
MURNIGHAM JR	WILLIAM	EUGENE
MURPHY	CARRIE	ANNE
MURRAY-HAENNY	NICOLE	REGINA
MYSZEWSKI	TOMASZ	BARTOSZ
NADEAU	SHAHN	MICHEL
NAITO	ASUKA	
NAIVAR	LAURA	MARIE
NAKAMURA	FUMIE	
NAKAMURA	NATSUMI	
NAKAMURA	TAKESHI	
NAKANO	YOSHIHARU	
NAKANO	YUKAKO	
NELSON	HAROLD	RAYMOND
NETHERCOT	ERIC	NORMAN HEGLUND
NEUFELD-REISSIG	KATHLEEN	ANN
NEWMAN	ERICA	LYNN
NEWSTEAD	WARREN	LEWIS
NEWTON	BRENT	HAYWOOD
NICKSON	CATHERINE	MELANIE
NIEUWENDIJK	ILLONKA	MARIA
NIEUWENHUIS	INGRID	LYDA CATHARINA
NISHII	TAKAKO	
NIXON	GEORGE	WILLIAM CORNOCK
NOVAKOSKI	DAVID	CHARLES
NOVAKOSKI	LINDA	JOYCE
NOVASKY	WILLIAM	EDWARD
NYENKAMP	BLAKE	JAMES WILL
OBERMAN	NOAH	IL-HAE REINHOLD
O'CONNELL	SHANTHI	NANAVATI
OCONNOR	KEVIN	
ODELL	MARK	ANDREW
ODIN	LAURENT	HENRY
ODOMBROWN	HARUKA	

Last name	First name	Middle name/initials
OGINO	KAZUYA	CHRISTOPHER
OHTOMO	KAORI	
OLIVER	DENISE	DIANE
OLIVER	JAMIE	MARIE
OLSON	CHRISTIAN	JOHANN
OLSSON	JULIAN	RANDOLF
OLSSON	SANDRA	RUTH
OMABOE	JEAN	NOI
OMARSDOTTIR	RAKEL	YR
O'NEILL	IRENE	MARGARET
ONO	ETSUMI	
OPHIR	ITAY	
OPPENHEIM	JOSHUA	MATTEW LOWDERMILK
O'REILLY	MAEVE	KATHERINE
ORMANDY	CHRISTOPHER	LASZLO
OSBORNE	CATHERINE	MARGARET ALICE
OSEKU	LUARAS	
OTTES	SANDER	MARK
PAGANO	VERA	
PAPADOPOULOS	MICHAEL	NICHOLAS
PAPADOPOULOS	PHILIPPOS	NICHOLAS
PARADIES	WILLIAM	WELD
PARE	JEAN	
PARK	RITVA	HELENA
PARK	WONJIN	
PARKER	PENELOPE	EVELYN
PARKER	ROSS	OWEN
PARKINSON	EMILY	GAIL
PARRY	LOREN	ALEXENA
PASQUINI	VIVIANA OLGA	AUGUSTA
PATEL	NITIN	BALUBHAI
PATZER	ROBERT	ALLAN
PAUL	LESLIE	VIVIAN
PEARCE	HELEN	KATHARINE
PEASE	KAREN	REI
PEERI	AVIV	
PELLETIER	GILLES	PAUL
PENDER	PAUL	JAMES
PENG	ZHIWEI	
PENSIERO	JEFFREY	DONALD
PERRY	RYAN	SCOTT
PERSOON	EDWIN	BERT
PETERSON	RICHARD	FRANCIS
PHELPS	BETH	ANN
PHILIP	JERILYN	ANN
PHILIP	KRISTY	JANNE
PICKELEIN	MICHAEL	THOMAS
PIEL	JULIA	MARIE
PIERCE	HEATHER	MARIE
PIPER	ANDREA	FARQUHAR MIDDLETON
PLATTE	MELINDA	DARCIE
PODZUS	BRUNO	BERND
POLSON	GLORIA	KIT MAY
POOLER	ROBERT	EDWARD
PORTER	JOHN	FREDERICK
PRATSINIS	ANNA	
PRICE	RANDALL	SHANE
PRIEBE	ELIANOR	DOROTHEA MARLENA
PROUKAKI	EIRINI	OLGA
PURVIS	ESMEE	CAMPBELL JEAN
QAQISH	RUBA	HANNA SALIM
QUAST	LISA	S.
QUIMBO	CARLOS	VICENTE
RAFFAELLI	LUCA	
RAMSDEN-WOOD	ASHLEY	RUTH
RANGLES	MARY	ELIZABETH
RANSOM	EMILIA	BOLIN
RAU	MARTINA	ANGELA
RAY	CATHERINE	ANNE
READSHAW	KRISTINA	MARIE
REBRIN	PETER	
REES	PETER	WILLIAM
REICHEL	JOHN	EDMUND
REICHSTEIN	CARMEN	

Last name	First name	Middle name/initials
REMUS	LEE-ANNE	
RENOUX	JENNIFER	CECILIA
REYNOLDS	PETER	VAN RENSSELAER
RICHARDSON	EMMA	GARNET
RIEDEL	BENJAMIN	
RIFA MOLI	MARIA	
RIHANI	JIRIES	
RIIHILUOMA	PETER	JAY
RILEY	CLINTON	ROBERT
RIMMER	DIANE	ELIZABETH
RISCH	ETHAN	CARL GUSTAV
RITCHIE	SANDRA	JEAN
RITCHE	SCOTT	ALEXANDER
ROAT	ERIC	STEPHENSON
ROBERTS	ALEXANDER	LYMAN
ROBERTS	ELIZABETH	MUIR
ROBINSON	CHRISTOPHER	LEONARD
ROBINSON	JASON	PAUL
ROBSON	JANET	LYNNE
RODRIGUES	MARC	ANTHONY
RODRIGUEZ	GABRIELA	QUEVEDO
ROHRBACH	ANNA	
ROHRBACH	MARCUS	
ROIG	ANNA	JULIA
ROMAN	AMELIA	ANN
ROMANOWSKI	ANDREW	
ROQUETTE	GISELA	JUNE
ROSE	ALAN	BARTON
ROSENBERG	WILLIAM	MALCOLM CHARLES
ROSENTHAL	SUSAN	MARY
ROUILLARD	VERONIQUE	MARIE MARCELLE
ROWE	JAMES	EDWIN
ROYLE	SOPHIA	ELIZABETH
RUBIN	JENNIFER	KATEMAN
RUBIN	MARK	ANDREW
RUNGE	KAREN	JEAN
RUSHFORD	MICHELLE	GAIL
RUSINEK	ADRIANA	
RUSSELL	DAVID	PETER ANTONY
RYAN	JENNIFER	ANNE
SAEZ BELMONTE	FARA	
SAIAG	FRANCK	OLIVIER
SAINTAIN	AURELIA	EVELYNE
SAKAGUCHI	RYO	
SAMSAMI	FERESHTEH	ZARA
SANDQUIST	JULIA	ELIZABETH ANNE
SAPHIN	REILLY	JAMES
SARASINO	MICHELLE	ALESSANDRA
SATO	DAIGO	
SATO	HIDEKO	
SATO	TAKAHIDE	
SAUNDERS	MICHAEL	CHARLES
SCHAEFER	ARI	DANIEL
SCHICKLER	MAXIMILIAN	TOBIAS
SCHIELE	HEATHER	
SCHILLEBEECKX	YASMINE	ALOISIA
SCHMITT	BENJAMIN	MICHAEL ALEXANDER
SCHOON	MELISSA-ANDREA	
SCHREIBER	HOPE	ELAINE
SCHUMACHER	DAVID	BRODIE
SCHUYER	FRANK	
SCOTT	ALLISON	JUNE
SCOTT	MALCOLM	DAVID STANLEY
SCROCCHI	MARTIN	PATRICK
SCROCCHI	MONICA	ROSE
SCROCCHI	SHANNON	KATHLEEN
SCULLY	MICHAEL	VINCENT
SECELEANU	CORNELIA	
SEDGER	JAMES	JOSEPH
SEDLER	ALEXANDER	CRENSHAW
SENER	LEVENT	
SENOO	MOTOTAKA	
SETHI	VARUN	
SHAM	CLEO	YEUNG

Last name	First name	Middle name/initials
SHANTA	PAUL	STEVEN
SHAOLIAN	AVIGAIL	
SHARP	PETA	
SHASHAA	SERENE	
SHAVER	CHIHARU	NUNOME
SHAW	MICHAEL	LEWIS
SHIELDS	GEORGINA	PATRICIA
SHIMABUKURO	RIE	
SHIME	KENJI	
SIEMS	BENEDIKT	L.
SILVERSIDES	CYNTHIA	LYNN
SILVERSIDES	LOGAN	TRENT
SIMONS	JANET	EMILY
SIMONSON	SYLVIA	MARGARET
SISON	ROCHELLE	CHIONGBIAN
SISS	KURT	MARSHALL
SKELT	NICHOLAS	SAMUEL
SLOCOMBE	DENISE	KELLY
SMALLEY	SUSAN	MARIE
SMITH	DANIEL	DALE
SMITH	HARRIET	ROSE
SMITH	JEANE	KAREN
SMYTHE	BONNIE	LENORE
SMYTHE	MICHELYN	VIVIAN
SNELLING	ANDREW	ARTHUR
SODERLUND	JOHN	HARALD
SODERLUND	MARIA	ELISABETH
SOK	THEA	
SONMEZER	OLGA	
SOW	BRYAN	MIAXUAN
SPARBY	ERIK	O.
SROCZYNSKI	ROBERT	EDWARD
STANGER	MICHAEL	JAMES
STANIER	JANE	FRANCOISE
STEEGER	HENRY	READING
STEINBERG	REBECCA	JAN ROSEMARIE
STEINER	INGMAR	MICHAEL
STEPHENS	ERIN	MICHELLE
STERLING	LINDSEY	LEE
STERLING	MICHAEL	ALLEN
STERLING	NICOLE	GEORGIA
STERNHEIMER	WILLIAM	THOMAS
STEVENS	SUSAN	LOUISE
STILES	WENDY	SUE
STOCKER	MARK	DAVID
STOICIU	ANCA	CRISTINA
STOLBERG	NICOLAS	CONSTANTINE
STOVICEK	THOMAS	JAN
STOYAKOVICH	CONSTANCE	HOFFMAN
STRATOS	KATERINA	
STREICH	PATRICIA	
STYREFORS	MAUD	A.U.
SU	KO	CHUAN
SUBBAYYA	KAVERY	M.
SUBBAYYA	NADIKERIANDA	NANJAPPA
SUDARMADJI	MARIA	GERHARDA CORNELIA
SWAINGER	CORINNE	JANE
SYBESMA	JACQUELINE	
SZECSENYI	ZSOFIA	
TAGLIONI	GIAMBATTISTA	
TAN	KIM	CHOON
TAN	SIEW	KIEW
TANAKA	HIROKO	
TAYLOR	CHARLES	GEOFFREY WILLIAM
TAYLOR	SAMANTHA	
TEITELBAUM	MAXWELL	JACOB
TENBROCK-INGENHORST	MICHAEL	
THIHA	MIN	
THOMAS	CHRISTOPHER	LLOYD
THOMAS	OLWEN	LESLEY
THOMPSON	BRADLEY	PATRICK
THOMPSON	SABRINA	SHELBY
THOMSON	GORDON	JOHN
THORNDYCRAFT	JONI	BROOK

Last name	First name	Middle name/initials
TINIUS	GWENDOLYN	JOYCE
TOMLOW-DE MUINCK KEIZER	CHRISTINA	BEATRICE
TOPPING	DEBORAH	ANNE
TOYOSHIMA	KINU	
TRAVERS	MARTI	REED
TRAYNOR	TIMOTHY	GREIG PATRICK
TRICARICO JR	VITO	ANTONIO
TRIPP	VICTORIA	MAY
TROVARELLI	PAULA	STEPHANIE
TSCHABOLD	ALESSANDRO	YVES
TSENG	WARREN	
TUNG	MATTHEW	TIN-LOK
TURNER	BRYAN	STANLEY
TUTSSEL	MARK	CHRISTOPHER
UENO	KANAME	
UHL	MARY	LOU
VAN ARK	WILLIAM	JOHN
VAN DER MEI	TIM	ROBERT
VAN DRENTH	WOUTER	EDWIN
VAN MALDER	NICOLE	ELIZABETH
VAN NOORT	WIBO	DANIEL
VAN WELL	KIRSTEN	STEVENS
VAN WIJNGAARDEN	ADRIANA	INEKE
VAN WIJNGAARDEN	HERBERT	
VANAUTRYVE	TOM	ACHIEL
VANDERGAAG	SHAWN	MARTIN
VARVARESSOS	ADAM	FRANK
VEEH	ELKE	
VERIN	RACHEL	EMILIA
VERREault	ERIKA	KATALIN
VIERING	CHRISTIAN	BORNTRAEGER
VILLENEUVE	SUZANNE	LUCILLE
VISCHER	MICHAEL	PETER
VOLOSHIN	DEENA	
VON KROSIGK	MARIE-THERESE	ELEONORE SCHWERIN
VORAA	KNUT	
WACHTEL	JEANETTE	
WAER	CHRISTOPH	HENDRIK M
WAGHORN	SOPHIE	LAURA
WALDRAM	ROSS	WILLIAM
WALLS	JAMES	ARCH
WALTON	LEE-MAX	
WANG	FENGMEI	
WANG	MINGHAO	
WARDEN	LISA	TODD
WARNEKE	MATTHEW	DAVID
WATCHMAN	RENAE	
WATES	LAURIE	LINDSEY
WATES	MILES	HARRISON JAMES
WATFORD	MICHAEL	WILLIAM
WATSON	REBECCA	MARGARET CLARE
WATT	CATHERINE	ANNA
WAUGH	ANNE	FRANCES
WEAVER	TAMIE	RENEE
WEBER	KOSEI	PAUL
WEBER	RICHARD	MARK
WEIR	MARGARET	IRENE
WELLS	ARIANA	FRANCES MURRAY
WELLS	JAMES	NICHOLAS MURRAY
WEST	DOUGLAS	RAYMOND
WESTERLING	CHARLES	
WHEELER	STEPHEN	JAMES
WHITE	CLAUDIA	ANN
WIENS	DAWNETTE	JOAN
WIESENDANGER	MARTIN	CHRISTIAN
WILKINS	KIRRA	MARIE
WILLIAMSON	DANIEL	
WILLIFORD	JEANETTE	MARIE
WILLIMANN	MELANIE	FRANCINE
WILSON	KATHALEEN	JEANETTE
WILSON	KATHERINE	NELLIE
WILSON	RONALD	BARRIE
WINTZ	COLIN	LOUIS
WOLFE	OLWEN	HUGHES

Last name	First name	Middle name/initials
WOLFSON	ANDREA	RUTH
WONFOR	MARY	LYNNE
WONG	ANDY	
WONG	FRANZ	FREDERIC
WOOD	DANIELLE	ANNE
WOOD	RYAN	GREGORY
WOODS	ALEXANDER	MARCEL
WOODS	LOUIS	ALDOUS
WOODY	JOYCE	KAY
WORONUK	NICLAUS	DEAN
WORRELL	WILLIAM	WINCHELL
WOSZCZYNA	MONIKA	
WOUTERLOOT	JAN	GERARD AMOS
WRIGHT	SIMON	HOCKLEY
WU	BRIAN	
WU	ELAINE	
WU	HONGCHUN	HONGCHUN
WUETHRICH	THOMAS	MARTIN
YALCIN	NEDIM	HAMDİ
YEE	ANDREW	KENNETH
YEH	RICHARD	
YEO	RHYS	ZHEN KAI
YEUNG	SUK	YIN
YI	CHERYL	MEI YING
YKEMA	BLAKE	ADAM
YOUNG	ERICA	ANN
YUDCOVITCH	NACHUM	
YUEN	ANDREW	WILFRED
YUNG	JESSICA	
ZAMBLE	EDWARD	
ZAMBLE	MARCIA	
ZHANG	YIFEI	
ZILBERMAN-FRADIS	CARMEL	
ZIMMER	JENNIFER	CAROLINE
ZONG	JERRY	JISHENG
ZWAR	ADAM	BENJAMIN

Dated: January 16, 2026.

Kevin T. Hall,

Senior Revenue Agent Team 1942, CSDC—
Compliance Support, Development &
Communications, LB&I:WEIIC:IIC:T4.

[FR Doc. 2026-01251 Filed 1-22-26; 8:45 am]

BILLING CODE 4830-01-P

**DEPARTMENT OF VETERANS
AFFAIRS**

[OMB Control No. 2900-0253]

**Agency Information Collection
Activity: Nonsupervised Lender’s
Nomination and Recommendation of
Credit Underwriter**

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 24, 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: Nonsupervised Lender’s
Nomination and Recommendation of
Credit Underwriter.

OMB Control Number: 2900-0253.
*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: Extension without
Change of a Currently Approved
Collection.

Abstract: VA Form 26-8736a, The
Nonsupervised Lender’s Nomination of
Credit Underwriter information
collection is used to evaluate loans
proposed for guaranteed financing
under 38 U.S.C. 3710. VA Form 26-
8736a supplements lender’s application