

bank or Federal savings association seeks exemption;

(2) Explain why the OCC should exempt the transaction or relationship;

(3) Explain how the exemption would be in the public interest and consistent with the purposes of section 23A or section 11 of the HOLA, as applicable; and

(4) Explain why the exemption does not present an unacceptable risk to the Deposit Insurance Fund.

Estimated Burden

Estimated Frequency of Response: On occasion.

Estimated Number of Respondents: 1.

Estimated Hours per Response: 10 hours.

Estimated Total Annual Responses: 1.

Estimated Total Annual Burden: 10 hours.

Comments: On November 25, 2025, the OCC published a 60-day notice for this information collection, (90 FR 53419). No comments were received.

Comments continue to be invited on:

(a) Whether the collection of information is necessary for the proper performance of the functions of the OCC, including whether the information has practical utility;

(b) The accuracy of the OCC'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 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.

Sarah E. Turney,

Assistant Director, Office of the Comptroller of the Currency.

[FR Doc. 2026-02019 Filed 1-30-26; 8:45 am]

BILLING CODE 4810-33-P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Internal Revenue Service (IRS) Information Collection Requests

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

ACTION: Notice of information collection; request for comment.

SUMMARY: The Department of the Treasury will submit the following

information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

DATES: Comments should be received on or before March 4, 2026 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. 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 Spencer W. Clark by emailing PRA@treasury.gov, calling (202) 927-5331, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

1. Title: U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons, Statement of Withholding on Certain Dispositions by Foreign Persons, Statement of Withholding.

OMB Control Number: 1545-0902.

Type of Request: Extension without change of a currently approved collection.

Description: Internal Revenue Code section 1445 requires transferees to withhold tax on the amount realized from sales or other dispositions by foreign persons of U.S. real property interests. Form 8288 is used to report and transmit the amount withheld to the IRS. Form 8288-A is used by the IRS to validate the withholding, and a copy is returned to the transferor for his or her use in filing a tax return. Information provided in § 1.1446(f)-3(d) by the partnership to the IRS will be used by the partnership to report and pay any tax under section 1446(f)(4) and § 1.1446(f)-3 and will be provided on Form 8288-C.

Forms: 8288, 8288-A, and 8288-C.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 237,500.

Frequency of Response: On Occasion.

Estimated Total Number of Annual Responses: 237,500.

Estimated Time per Response: 9 hours, 50 minutes.

Estimated Total Annual Burden Hours: 2,334,750.

2. Title: TD 8517: Debt Instruments with Original Discount; Imputed Interest on Deferred Payment Sales or Exchanges of Property; TD 9599: Property Traded on an Established Market.

OMB Control Number: 1545-1353.

Type of Request: Extension of a currently approved collection.

Description: These documents contain regulations relating to the tax treatment of debt instruments with original issue discount and the imputation of interest on deferred payments under certain contracts for the sale or exchange of property and determining when property is traded on an established market for purposes of determining the issue price of a debt instrument. The regulations provide guidance to holders and issuers of debt instruments.

Regulation Project Number: TD 8517 and TD 9599.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 545,000.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 545,000.

Estimated Time per Response: Varies from 21 minutes to 30 minutes.

Estimated Total Annual Burden Hours: 195,500.

3. Title: Timely Mailing Treated as Timely Filing.

OMB Control Number: 1545-1899.

Type of Request: Extension of a currently approved collection.

Description: This information collection contains regulations that provide guidance as to the only ways to establish *prima facie* evidence of delivery of documents that have a filing deadline prescribed by the internal revenue laws, absent direct proof of actual delivery. The regulations are necessary to provide greater certainty regarding this issue and to provide specific guidance. The regulations affect taxpayers who mail Federal tax documents to the Internal Revenue Service or the United States Tax Court. Revenue Procedure 97-19 provides the criteria that will be used by the IRS to determine whether a private delivery service qualifies as a designated Private Delivery Service under section 7502 of the Internal Revenue Code.

Regulation Project Number: TD 9543 and Revenue Procedure 97-19.

Affected Public: Private Sector, and Individuals and Households.

Estimated Number of Respondents: 10,847,661.

Frequency of Response: Annually.

Estimated Time per Response: Varies from 6 minutes to 40 hours.

Estimated Total Annual Burden Hours: 1,085,618.

4. Title: Golden Parachute Payments.
OMB Control Number: 1545–1851.

Type of Request: Extension of a currently approved collection.

Description: These regulations deny a deduction for excess parachute payments. A parachute payment is a payment in compensation to a disqualified individual that is contingent on a change in ownership or control of a corporation. Certain payments, including payments from a small corporation, are exempt from the definition of parachute payment if certain requirements are met.

Regulation Project Number: TD 9083.

Affected Public: Businesses or other for-profit institutions.

Estimated Number of Respondents: 800.

Frequency of Response: On Occasion.

Estimated Time per Response: 15 hours.

Estimated Total Annual Burden Hours: 12,000.

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

Spencer W. Clark,

Treasury PRA Clearance Officer.

[FR Doc. 2026–02092 Filed 1–30–26; 8:45 am]

BILLING CODE 4830–01–P

The objective of the Board is to provide for the fair and equitable selection of the most meritorious research projects for support by VA research funds and to offer advice for research program officials on program priorities and policies. The ultimate objective of the Board is to ensure through recommendations the high quality and mission relevance of VA's HSR Program.

Board members will advise the Acting Director of Health Systems Research, Acting Deputy Chief Research and Development Officer for Investigators, Scientific Review, and Management, and the Acting Chief Research and Development Officer on the scientific and technical merit, mission relevance, and protection of human subjects of the proposals submitted to HSR. The Board does not consider grants, contracts, or other forms of extramural research.

Members of the public may attend the open portion of the meeting from 12–12:15 p.m. EST via WebEx (in listen-only mode, as the time limited agenda does not allow for public comment or presentations). To attend the open portion of the meeting, the public may dial the WebEx phone number (1–833–558–0712) and enter the meeting access code (2829 614 1439).

Written comments from members of the public should be sent to Tiffin Ross-Shepard, Designated Federal Officer, HSR (14RDH), U.S. Department of Veterans Affairs, 810 Vermont Avenue NW, Washington, DC 20420, or to *Tiffin.Ross-Shepard@va.gov* at least five (5) days before the meeting. The written public comments will be shared with the Board members. The public may not attend the closed portion of the meeting.

Dated: January 28, 2026.

LaTonya L. Small,

Federal Advisory Committee Management Officer.

[FR Doc. 2026–01930 Filed 1–30–26; 8:45 am]

BILLING CODE 8320–01–P

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 April 3, 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: Create Payment Request for the VA Funding Fee Payment System (VA FFPS); A Computer Generated Funding Fee Receipt (VA Form 26–8986).

OMB Control Number: 2900–0474. <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: A funding fee must be paid to VA before a loan can be guaranteed and evidence of guaranty issued. The funding fee is payable on all VA-guaranteed loans (*i.e.*, assumptions,

DEPARTMENT OF VETERANS AFFAIRS

Health Systems Research (HSR) Scientific Merit Review Board: Federal Register Notice of Meeting

The Department of Veterans Affairs (VA) gives notice under the Federal Advisory Committee Act, 5 U.S.C. Ch. 10, that a meeting of the HSR Scientific Merit Review Board (Board) will be held March 12, 2026, from 12–1:30 p.m. EST, via WebEx. The meeting will be open to the public from 12–12:15 p.m. EST. The remainder of the meeting, from 12:15–1:30 p.m. EST, will be closed to the public and used for scientific review and discussion, examination of, and reference to the research applications. Discussions will involve staff and consultant critiques of research proposals. Discussions will also cover the scientific merit of each proposal and the qualifications of the personnel conducting the studies, the disclosure of which would constitute a clearly unwarranted invasion of personal privacy. Additionally, premature disclosure of research information could significantly obstruct implementation of proposed agency action regarding the research proposals. Therefore, portions of the Board meeting will be closed to the public in accordance with 5 U.S.C. 552b(c)(4), (6) and (9)(B).

DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900–0474]

Agency Information Collection Activity: Create Payment Request for the VA Funding Fee Payment System (VA FFPS); a Computer Generated Funding Fee Receipt

AGENCY: Veterans Benefits Administration, Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: Veterans Benefits Administration, Department of Veterans