

**DATES:** Written comments should be received on or before *January 29, 2024* 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](mailto:pra.comments@irs.gov). Include OMB Control No. 1545–2111 in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this collection should be directed to Ryan Mitchell (904) 661–3080, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through email at [ryan.l.mitchell@irs.gov](mailto:ryan.l.mitchell@irs.gov).

**SUPPLEMENTARY INFORMATION:** The IRS is currently seeking comments concerning the following information collection tools, reporting, and record-keeping requirements:

*Title:* Annual Certification for Multiemployer Defined Benefit Plans.

*OMB Number:* 1545–2111.

*Form Number:* 15315.

*Abstract:* Internal Revenue Code section 432(b)(3) requires an actuarial certification of whether a multiemployer plan is in endangered status, and whether a multiemployer plan is or will be in critical status, for each plan year. This certification must be completed by the 90th day of the plan year and must be provided to the Secretary of the Treasury and to the plan sponsor. If the certification is with respect to a plan year that is within the plan's funding improvement period or rehabilitation period arising from a prior certification of endangered or critical status, the actuary must also certify whether the plan is making scheduled progress in meeting the requirements of its funding improvement or rehabilitation plan.

Actuaries submit Form 15315 to report the actuarial certification of a multiemployer plan's status.

*Current Actions:* There is no change to the existing collection.

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

*Affected Public:* Business or other for-profit organizations, Not-for-profit institutions.

*Estimated Number of Responses:* 1,200.

*Estimated Time per Respondent:* 45 minutes.

*Estimated Total Annual Burden Hours:* 900.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information

unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

*Request for Comments:* 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. 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.

Approved: November 21, 2023.

**Jon R. Callahan,**

*Senior Tax Analyst.*

[FR Doc. 2023–26102 Filed 11–27–23; 8:45 am]

**BILLING CODE 4830–01–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.

**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 December 28, 2023 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)**

1. *Title:* Withholding of Tax and Information Reporting With Respect to Interests in Partnerships Engaged in a U.S. Trade or Business.

*OMB Control Number:* 1545–2292.

*Form Number:* TD 9926.

*Abstract:* These final regulations under section 1446(f) provide guidance related to the withholding of tax and information reporting with respect to certain dispositions of interests in partnerships engaged in a trade or business within the United States. The final regulations affect certain foreign persons that recognize gain or loss from the sale or exchange of an interest in a partnership that is engaged in a trade or business within the United States, and persons that acquire those interests. The final regulations also affect partnerships that, directly or indirectly, have foreign persons as partners.

*Current Actions:* There is no change to existing regulation.

*Type of Review:* Extension without change of a currently approved collection.

*Affected Public:* Business or other for-profit organizations and individuals.

*Estimated Number of Respondents:* 76,000.

*Estimated Time per Respondent:* 40 minutes.

*Estimated Total Annual Burden Hours:* 50,920.

2. *Title:* Tax Return Preparer Complaint and Tax Return Preparer Fraud or Misconduct Affidavit.

*OMB Number:* 1545–2168.

*Form Numbers:* 14157 and 14157–A.

*Abstract:* These forms will be used by taxpayers to report allegations of misconduct by tax return preparers. The forms are created specifically for tax return preparer complaints and include items necessary for the IRS to effectively evaluate the complaint and route to the appropriate function.

*Current Actions:* There are no changes to the forms previously approved by OMB.

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

*Affected Public:* Individuals or households, businesses, and other for-profits.

*Estimated Number of Respondents:* 7,500.

*Estimated Time per Respondent:* 12 mins.

*Estimated Total Annual Burden Hours:* 1,593.

3. *Title:* Like-Kind Exchanges.

*OMB Number:* 1545–1190.

*Form Number:* Form 8824.

*Abstract:* Section 1031 of the Internal Revenue Code allows for the non-recognition of gain or loss on the exchange of business or investment property. Section 1043 allows for the non-recognition of gain from dispositions made by certain members of the executive branch of the Federal government because of a conflict of interest. Form 8824 provides taxpayers with an easy method of determining whether a transaction qualifies for like-kind exchange treatment, the gain or loss, if any recognized because of the exchange, and the basis in the new property received in the exchange.

*Current Actions:* Substantial changes are being made to the form and instructions, based on Regulations sections 1.1031(a)–1(a)(3) and 1.1031(a)–3 (and IRC 1031 as updated by Pub. L. 115–97 (TCJA), section 13303). These rules limit the property eligible for like-kind exchanges. Under these rules, only property meeting the definition of real property in IRC 1031 is like-kind property for purposes of like-kind exchanges.

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

*Affected Public:* Individuals or households, business or other for-profit organization, and not-for-profit institution.

*Estimated Number of Respondents:* 137,547.

*Estimated Time per Respondent:* 17 hrs., 11 min.

*Estimated Total Annual Burden Hours:* 2,364,433.

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

**Melody Braswell,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2023–26169 Filed 11–27–23; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF VETERANS AFFAIRS

### Allowance for Private Purchase of an Outer Burial Receptacle in Lieu of a Government-Furnished Graveliner for a Grave in a Department of Veterans Affairs National Cemetery

**AGENCY:** Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** The Department of Veterans Affairs (VA) is updating the monetary allowance payable for privately purchased outer burial receptacles for qualifying interments in a VA national cemetery that occur during calendar year (CY) 2024. The allowance is equal to the average cost of Government-furnished graveliners less any administrative costs associated with processing and paying the allowance. The purpose of this notice is to notify interested parties of the average cost of Government-furnished graveliners, associated administrative costs and the allowance amount payable for qualifying interments that occur in CY 2024.

**DATES:** This allowance amount is effective on January 1, 2024.

**FOR FURTHER INFORMATION CONTACT:** William Carter, Chief of Budget Execution Division, National Cemetery Administration, Department of Veterans Affairs, 810 Vermont Avenue NW, Washington, DC 20420, telephone: 202–461–9764 (this is not a toll-free number).

**SUPPLEMENTARY INFORMATION:** Title 38 U.S.C. 2306(e)(3), (4) authorizes VA to provide a monetary allowance for the private purchase of an outer burial receptacle for casketed burials in a VA national cemetery. VA administers the outer burial receptacle allowance in accordance with 38 CFR 38.629, which specifies how the allowance amount is determined each year and requires VA to post the amount of the allowance in the Notices section of the **Federal Register**.

The allowance for qualified interments that occur during CY 2024 is equal to the average cost of Government-furnished graveliners in fiscal year (FY) 2023, less the administrative cost incurred by VA in processing and paying the allowance in lieu of the Government-furnished graveliner.

The average cost of Government-furnished graveliners is determined by taking VA's total cost during a fiscal year for single-depth graveliners that were procured for placement at the time of interment and dividing it by the total number of such graveliners procured by

VA during that fiscal year. The calculation excludes both graveliners pre-placed in gravesites as part of cemetery gravesite development projects and all double-depth graveliners. Using this method of computation, the average cost was determined to be \$420.00 for FY 2023.

The administrative cost is based on the costs incurred by VA during CY 2023 that relate to processing and paying an allowance in lieu of the Government-furnished graveliner. This cost has been determined to be \$9.00.

The allowance payable for qualifying interments occurring during CY 2024, therefore, is \$411.00.

### Signing Authority

Denis McDonough, Secretary of Veterans Affairs, approved and signed this document on November 21, 2023, 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.

**Luvenia Potts,**

*Regulation Development Coordinator, Office of Regulation Policy & Management, Office of General Counsel, Department of Veterans Affairs.*

[FR Doc. 2023–26140 Filed 11–27–23; 8:45 am]

**BILLING CODE 8320–01–P**

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900–0786]

### Agency Information Collection Activity: Department of Veterans Affairs (VA) Vocational Rehabilitation and Employment (VR&E) Longitudinal Study Survey Questionnaire

**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 January 29, 2024.