

view the virtual meeting will be required to register upon entering the virtual meeting, which can be accessed 30 minutes prior to its scheduled start time. The link to view the meeting will be posted under the date of the meeting at <https://www.cdfifund.gov/cdab>.

The Advisory Board meeting will include a report from Acting Director Smith.

(Authority: 12 U.S.C. 4703)

Beverly Bobb,

Designated Federal Officer of the Advisory Board, Community Development Financial Institutions Fund.

[FR Doc. 2025-22587 Filed 12-11-25; 8:45 am]

BILLING CODE 4810-70-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request on Excise Taxes on Excess Inclusions of REMIC Residual Interests

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of information collection; request for comments.

SUMMARY: In accordance with the Paperwork Reduction Act of 1995, the IRS is inviting comments on the information collection request outlined in this notice.

DATES: Written comments should be received on or before February 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. 1545-1379" in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of this collection should be directed to Marcus McCrary, (470) 769-2001.

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: Excise Taxes on Excess Inclusions of REMIC Residual Interests.
OMB Control Number: 1545-1379.
Form Number: 8831.

Abstract: Form 8831 is used by a real estate mortgage investment conduit (REMIC) to figure its excise tax liability under Code sections 860E(e)(1), 860E(e)(6), and 860E-2(a)(7)(ii). IRS uses the information to determine the correct tax liability of the REMIC.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Responses: 31.

Estimated Time per Response: 7 hours, 39 minutes.

Estimated Total Annual Burden Hours: 237.

Dated: December 10, 2025.

Marcus W. McCrary,
Tax Analyst.

[FR Doc. 2025-22694 Filed 12-11-25; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request on Provisional Foreign Tax Credit Agreement

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of information collection; request for comments.

SUMMARY: In accordance with the Paperwork Reduction Act of 1995, the

IRS is inviting comments on the information collection request outlined in this notice.

DATES: Written comments should be received on or before February 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. 1545-2296" in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: 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: Provisional Foreign Tax Credit Agreement.

OMB Control Number: 1545-2296.

Form Number: 7204.

Abstract: Internal Revenue Code (IRC) sections 901 and 905 allow a taxpayer to claim a foreign tax credit for foreign income taxes paid or accrued in a taxable year, depending on taxpayer's method of accounting for such taxes. However, regardless of the year in which the credit is allowed based on

taxpayer's method of accounting, the foreign tax credit is allowed only to the extent the foreign income taxes are ultimately both owed and actually remitted to the foreign country. For accrual method taxpayers, IRC section 461(f) (flush language), section 1.461-2(a)(2)(i), and section 1.905-1(d)(3) provide that a foreign income tax liability that is contested does not accrue and is not creditable until the contest is resolved. For cash method taxpayers, a foreign income tax liability that is contested is not a reasonable approximation of the taxpayer's final foreign income tax liability and, thus, under section 1.901-2(e)(2)(i), is not considered an amount of tax paid for purposes of section 901 until the contest is resolved. However, sections 1.905-1(c)(3) and 1.905-1(d)(4) allow taxpayers to make an election to claim a provisional foreign tax credit for a contested foreign income tax liability to the extent that the taxpayer has remitted the contested tax to the foreign country. As a condition for making this election, the taxpayer must enter into a provisional foreign tax credit agreement, in which the taxpayer gives the IRS information regarding the contested foreign income tax liability and agrees to comply with the conditions of the election, including agreeing to not to assert the statute of limitations on assessment as a defense to assessment of taxes and interest by the IRS with respect to the contested tax for a period of three years from the year in which taxpayer notifies the IRS of the resolution of the contest. See section 1.905-1(d)(4)(ii). Form 7204 must be used for elections to claim a provisional credit for contested foreign income taxes as provided in Regulations sections 1.905-1(c)(3) and 1.905-1(d)(4).

Current Actions: There is no change to the paperwork burden previously approved by OMB.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households, business or other for-profit organizations.

Estimated Number of Responses: 11,400.

Estimated Time per Response: 2 hours.

Estimated Total Annual Burden Hours: 22,800 hours.

Dated: December 8, 2025.

Kerry Dennis,

Tax Analyst.

[FR Doc. 2025-22608 Filed 12-11-25; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-NEW]

Agency Information Collection Activity Under OMB Review: Document Evidence Submission

AGENCY: Veterans Benefits Administration, Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: In compliance with the Paperwork Reduction Act (PRA) of 1995, this notice announces that the Veterans Benefits Administration (VBA), Department of Veterans Affairs, will submit the collection of information abstracted below to the Office of Management and Budget (OMB) for review and comment. The PRA submission describes the nature of the information collection and its expected cost and burden, and it includes the actual data collection instrument.

DATES: Comments and recommendations for the proposed information collection should be sent by January 12, 2026.

ADDRESSES: To submit comments and recommendations for the proposed information collection, please type the following link into your browser: www.reginfo.gov/public/do/PRAMain, select "Currently under Review—Open for Public Comments", then search the list for the information collection by Title or "OMB Control No. 2900-NEW."

FOR FURTHER INFORMATION CONTACT: VA PRA information: Dorothy Glasgow, 202-461-1084, VAPRA@va.gov.

SUPPLEMENTARY INFORMATION:

Title: Document Evidence Submission (VA Form 20-10208).

OMB Control Number: 2900-NEW.

<https://www.reginfo.gov/public/do/PRASearch>.

Type of Review: New collection.

Abstract: VA Form 20-10208 (previously under OMB control number 2900-0877) is used by claimants submitting additional evidence or information in support of a claim or used to update information on a claimant's VA account. This proposal requests to assign a new control number and an additional use by a claimant when submitting evidence as part of a pre-discharge claim. Without this information, VA would not be able to efficiently and successfully process and associate evidence or information of record to a claimant's file which could negatively affect adjudication and decisions made by VA.

An agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. The **Federal Register** Notice with a 60-day comment period soliciting comments on this collection of information was published at insert citation date: 90 FR 43511, September 9, 2025.

Affected Public: Individuals or Households.

Estimated Annual Burden: 6,832 hours.

Estimated Average Burden per Respondent: 5 minutes.

Frequency of Response: One time.

Estimated Number of Respondents: 81,981 per year.

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

Lanea Haynes,

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

[FR Doc. 2025-22687 Filed 12-11-25; 8:45 am]

BILLING CODE 8320-01-P