

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: Distributions From Pensions, Annuities, Retirement or Profit-sharing Plans, IRAs, Insurance Contracts, etc.

OMB Control Number: 1545-0119.

Form Number: 1099-R.

Abstract: Form 1099-R is used to report distributions from pensions, annuities, profit-sharing or retirement plans, IRAs, and the surrender of insurance contracts. This information is used by the IRS to verify that income has been properly reported by the recipient.

Current Actions: Form 1099-R is being revised to capture distributions from a Trump account.

Type of Review: Revision of a currently approved collection.

Affected Public: Businesses or other for-profit organizations, not for-profit institutions, and Federal, state, local or tribal governments.

Estimated Number of Respondents: 8,000.

Estimated Number of Responses: 119,920,433.

Estimated Time per Response: 26 minutes.

Estimated Total Annual Burden Hours: 51,965,521 hours.

Dated: February 18, 2026.

Marcus W. McCrary,

Tax Analyst.

[FR Doc. 2026-03376 Filed 2-19-26; 8:45 am]

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DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0860]

Agency Information Collection Activity: Reimbursement of Qualifying Adoption Expenses for Certain Veterans

AGENCY: Veterans Health Administration, Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: Veterans Health Administration (VHA), 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 a 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: Comments must be received on or before April 21, 2026.

ADDRESSES: Comments must be submitted through www.regulations.gov.

FOR FURTHER INFORMATION CONTACT:

Program-specific information:

Rebecca Mimmall, 202-695-9434, vhacopra@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, VHA invites comments on: (1) whether the proposed collection of information is necessary for the proper performance of VHA's functions, including whether the information will have practical utility; (2) the accuracy of VHA'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: Reimbursement of Qualifying Adoption Expenses for Certain Veterans (VA Form 10-10152).

OMB Control Number: 2900-0860. <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 of a currently approved collection.

Abstract: VA's authority to provide reimbursement of qualifying adoption expenses for certain covered Veterans is found in Section 236 of the Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2018, Public Law 115-141 (March 23, 2018) (the "2018 Act") and Section 235 of the Military Construction, Veterans

Affairs, and Related Agencies Appropriations Act, 2019, Public Law 115-244 (September 21, 2018) (the "2019 Act"), which renewed and extended in nearly identical form Section 260 of the prior authorizing "2017 Act," Public Law 114-223. VA has eliminated the section in the regulations that specifies an expiration date in order to accommodate Congressional renewal and extension of this authority under subsequent appropriations law.

Veterans with a service-connected disability that results in their inability to procreate without the use of fertility treatments are authorized to receive reimbursement for certain adoption-related expenses for an adoption that is finalized after September 29, 2016 (the date the 2017 Act was enacted). To implement this benefit, VA uses VA Form 10-10152, which requires any Veteran requesting reimbursement of qualifying adoption expenses to submit required documentation and evidence to support eligibility.

Affected Public: Individuals or Households.

Estimated Annual Burden: 480 hours.

Estimated Average Burden per Respondent: 6 hours.

Frequency of Response: Once annually.

Estimated Number of Responses: 80.

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

Lanea Haynes,

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

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DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0905]

Agency Information Collection Activity: Legal Services for Homeless Veterans and Veterans At-Risk for Homelessness (LSV-H) Grant Program

AGENCY: Veterans Health Administration, Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: Veterans Health Administration (VHA), 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 a 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: Comments must be received on or before April 21, 2026.

ADDRESSES: Comments must be submitted through www.regulations.gov.

FOR FURTHER INFORMATION CONTACT:

Program-specific information:
Rebecca Mimmall, 202-695-9434,
vhacopra@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, VHA invites comments on: (1) whether the proposed collection of information is necessary for the proper performance of VHA's functions, including whether the information will have practical utility; (2) the accuracy of VHA'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: Legal Services for Homeless Veterans and Veterans At-Risk for Homelessness (LSV-H) Grant Program (VA Forms 10-318a-b and 10-319a-b).

OMB Control Number: 2900-0905. <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: Public Law 116-315, Johnny Isakson and David P. Roe, M.D. Veterans Health Care and Benefits Improvement Act of 2020, provided authority for VA's Homeless Programs Office (HPO) to grant funding to eligible organizations that will coordinate or provide legal services to Veterans who are homeless or at-risk of homelessness. Several sections, including section 4202, of the Act were created to better serve Veterans who are struggling with homelessness or housing insecurity. Requests for funding by applicants are

likely to exceed the amount of funding appropriated to the VA for these grants. The VA must collect data to prioritize applicants for funding. The legal authority for this data collection is found under 38 U.S.C., Part I, Chapter 5, Section 527, which authorizes the collection of data that will allow measurement and evaluation of the Department of Veterans Affairs Programs, the goal of which is to improve health care and services for Veterans. This information collection includes grant eligibility criteria, application requirements, scoring criteria, constraints on the allocation and use of the funds, and other requirements necessary to implement this grant program.

HPO will use information collected to determine if an applicant is eligible to receive grant funding. HPO also will obtain information necessary to ensure that federal funds are awarded to applicants who are financially stable and have the capacity to conduct the program for which a grant is awarded. HPO could not perform its statutory obligation to administer the program if this data were not collected.

The following forms will be used to collect data for the LSV-H Grant Program:

VA Form 10-318a—Application: This form will be used to collect data from eligible entities applying to be LSV-H grant recipients. The items required in this application are used to determine if an applicant can provide legal services to Veterans. The scoring criteria is at VA's discretion and is not mandated by the statute.

VA Form 10-318b—Renewal Application: This form will be used to collect data from existing grantees that were previously awarded LSV-H grants.

VA Form 10-319a—Quarterly Grantee Performance Report: HPO will collect this information to ensure that grantees comply with program requirements described in 38 CFR part 79 and their grant agreements.

VA Form 10-319b—Budget Changes and Corrective Action Plan (CAP): This information is needed for a grantee to inform HPO of significant changes that will alter their approved grant program. HPO may require grantees to initiate and develop corrective action plans and submit them to VA for approval.

Total Annual Number of Responses = 710.

Total Annual Time Burden = 7,020 hours.

VA Form 10-318a

Affected Public: Private Sector.
Estimated Annual Burden: 4,800 hours.

Estimated Average Burden per Respondent: 24 hours.

Frequency of Response: Once annually.

Estimated Number of Responses: 200.

VA Form 10-318b

Affected Public: Private Sector.
Estimated Annual Burden: 2,000 hours.

Estimated Average Burden per Respondent: 20 hours.

Frequency of Response: Once annually.

Estimated Number of Responses: 100.

VA Form 10-319a

Affected Public: Private Sector.
Estimated Annual Burden: 200 hours.

Estimated Average Burden per Respondent: 30 minutes.

Frequency of Response: Four times per year.

Estimated Number of Responses: 400.

VA Form 10-319b

Affected Public: Private Sector.
Estimated Annual Burden: 20 hours.

Estimated Average Burden per Respondent: 2 hours.

Frequency of Response: Once annually.

Estimated Number of Responses: 10.

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

Dorothy Glasgow,

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

[FR Doc. 2026-03369 Filed 2-19-26; 8:45 am]

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DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0904]

Agency Information Collection

Activity: Staff Sergeant Parker Gordon Fox Suicide Prevention Grant Program (SSG Fox SPGP)

AGENCY: Veterans Health Administration, Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: Veterans Health Administration (VHA), 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 a notice in the **Federal Register** concerning each proposed collection of information, including each proposed extension of a currently approved