

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.

**Christopher A. Crawford,**

*Acting Assistant Director, Office of the Comptroller of the Currency.*

[FR Doc. 2026-04587 Filed 3-6-26; 8:45 am]

**BILLING CODE 4810-33-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Agency Information Collection Activities; Submission for OMB Review; Comment Request on Information Collection Requirements Related to Practice Before the Internal Revenue Service

**AGENCY:** Departmental Offices, 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 April 8, 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](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 Spencer W. Clark by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 927-5331, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Practice Before the Internal Revenue Service.

*OMB Number:* 1545-1726.

*Regulatory Project Number:* Circular 230 and Rev Proc 2014-42.

*Form Numbers:* 2587, 23, 8554, 8554-EP, 8498, 14360, 14364, and 14392.

*Abstract:* These collections cover the requirements outlined in Circular 230. Circular 230 contains rules governing the recognition of attorneys, certified public accountants, enrolled agents, enrolled retirement plan agents, registered tax return preparers, and other persons representing taxpayers before the Internal Revenue Service.

*Current Actions:* The IRS is not making changes to the collection requirements. The purpose of this OMB submission is to consolidate related collections under one approval number.

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

*Affected Public:* Business or other for-profit; not-for-profit organizations.

*Estimated Number of Responses:* 215,146.

*Estimated Time per Respondent:* Varies, from 15 minutes to 2 hours.

*Estimated Total Annual Burden Hours:* 218,240.

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

**Spencer W. Clark,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2026-04591 Filed 3-6-26; 8:45 am]

**BILLING CODE 4831-GV-P**

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0890]

#### Agency Information Collection Activity: Government-Sponsored Enterprise (GSE) Industry Appraisal Report

**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 May 8, 2026.

**ADDRESSES:** Comments must be submitted through [www.regulations.gov](http://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](mailto: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:* Government-Sponsored Enterprise (GSE) Industry Appraisal Report.

*OMB Control Number:* 2900-0890.

<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 currently approved collection.

*Abstract:* The Government-Sponsored Enterprise (GSE) Industry Appraisal Report information collection is used by VA to support property valuation determinations for VA guaranteed loans. This collection seeks reapproval of VA's requirement that appraisers utilize certain industry-standard reports when completing an appraisal, as accurate and thorough appraisal reporting is critical to the underwriting process. Authority for this requirement is provided under 38 U.S.C. 3731, which authorizes the VA Secretary to establish a panel of appraisers, prescribe qualifications, and determine reasonable value property for loan guaranty purposes. This collection provides accurate and complete appraisal of prospective VA-guaranteed properties, ensuring mortgages are

acceptable for VA guarantee and protecting the interest of VA, taxpayers, and the Veterans Housing Benefit Program Fund. As part of this update, VA replaced prior listing of industry-standard appraisal forms (Fannie Mae 1004, 1004C, 1004D, 1025, 1075, 2055) into a consolidated single collection titled Government-Sponsored Enterprise (GSE) Industry Appraisal Report to

reflect current industry practice. This is a technical renaming and does not change the information collected, respondents, or burden.

*Affected Public:* Individuals and households.

*Estimated Annual Burden:* 10,833 hours annually.

*Estimated Average Burden per Respondent:* 1 minute.

*Frequency of Response:* One-time.

*Estimated Number of Respondents:* 650,000.

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

**Shunda Willis,**

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

[FR Doc. 2026-04548 Filed 3-6-26; 8:45 am]

**BILLING CODE 8320-01-P**