

staggered to ensure a balanced cross-section of members.

4. List of all other Federal advisory committees of the agency:

- Art Advisory Panel of the Commissioner of Internal Revenue
- Electronic Tax Administration Advisory Committee
- IRS Taxpayer Advocacy Panel

5. Justification that the information or advice provided by the Federal advisory committee or subcommittee is not available from another Federal advisory committee, another Federal Government source, or any other more cost-effective and less burdensome source: The IRSAC directly supports the administration's priority of modernizing the IRS into a more service-wide, taxpayer-focused organization. Providing invaluable counsel with respect to assessing the public's perception of IRS activities, the IRSAC offers constructive observations regarding current or proposed IRS policies, programs, and procedures, suggests improvements to IRS operations, and in so doing, endeavors to maximize voluntary compliance while minimizing the burden to taxpayers. Unlike other FACA committees at IRS, such as the Electronic Tax Administration Advisory Committee with a focus on electronic tax administration or the Art Advisory Panel which limits its scope to reviewing and evaluating property appraisals, the IRSAC is tasked with researching, analyzing and making recommendations to the IRS on a broader range of issues affecting multiple areas of federal tax administration, including the technology-first priority of the IRS.

6. If the consultation is a committee renewal, a summary of the previous accomplishments of the committee and the reasons it needs to continue: During Fiscal Year 2025, the IRSAC provided real-time advice to the Commissioner of Internal Revenue regarding appropriate budget and funding levels. In addition, each of the Council's subgroups submitted several issues specific to the areas of focus they represent.

Among the issues raised during the January 2026 IRSAC Public Meeting were IRS Funding Supports America's Future; Recommendation that the IRS Actively Take Steps to Educate the Public about its Crucial Role in the U.S. and Address Misinformation Spread About Its Operations; Updating and Maximizing Usefulness of IRS websites; Accounting Method Change Requests; Simplify Use of Online Tax Services; Processing of Form 730 and Excise Tax Payments; Address Changes for Large Businesses; Non-tax-related Identity Theft and Account Takeover Fraud; De

minimis Threshold for Reconciling Form 1042 and Form 1042-S; Character and Source of Staking Income; Recommendations for Increasing the Tax Information Reporting Threshold for Slot Machine Jackpot Winnings; Comments regarding Changed E-Filing Requirements; Recommendations for Modernizing Form 1065, U.S. Return of Partnership Income; IRC §§ 6038 and 6038A Penalty Administration; Broadening and Promoting Settlement Programs; Enhancing Digital Tools for Taxpayer Engagement; Expanding ADR and the Pool of Eligible Mediators; Using Proactive Prompts to Improve Small Business Voluntary Compliance; Expanding and Developing Resources to Increase Tax Literacy for Small Business Owners; CAF Authorization Process Improvements; Access to Entire Electronically Filed 1040 Tax Return Data; Amended Return Processing and Time; Leveraging Social Media to Improve Service and Compliance; Pre-launch Testing and Post-launch Support; Supporting Live Chat for Tax Professionals; High Cost for Exempt Organizations to Use the PLR Process; Implementation of the Saver's Match; Defining Identical Terms Identically for Purposes of the Unrelated Business Income Tax (UBIT) and Real Estate Investment Trusts (REITs) to Avoid Confusion and Facilitate the Effective Administration of Tax Law.

7. Explanation of why the committee/subcommittee is essential to the conduct of agency business: The committee reports to the Commissioner of Internal Revenue (agency head). The Commissioner has approved the Public Interest Determination indicating continued support for the committee. The current Secretary of the Treasury reviewed all Treasury discretionary committees in March 2025 and determined that the IRS Advisory Council should be continued. The IRSAC is an advisory body that provides real-time feedback and recommendations to the Commissioner of Internal Revenue. The IRSAC proposes enhancements to IRS operations; recommends administrative and policy changes to improve taxpayer experience and service, compliance and tax administration; discusses relevant information reporting issues; addresses matters concerning tax-exempt and government entities; conveys the public's perception of professional standards and best practices for tax

professionals; and advises on fairness in tax administration.

Spencer W. Clark,

Treasury Committee Management Officer.

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DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-NEW]

Agency Information Collection Activity Under OMB Review: Veterans Employment Through High Technology Education Courses (VET TEC 2.0) Employment or Further Educational Pursuit Certification

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 October 23, 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: Veterans Employment Through High Technology Education Courses (VET TEC 2.0) Employment or Further Educational Pursuit Certification, VA Form 22-10299.

OMB Control Number: 2900-NEW, <https://www.reginfo.gov/public/do/PRASearch>.

Type of Review: New Collection.

Abstract: On January 2, 2025, the Elizabeth Dole Field and Community Based Services for Veterans and

Caregivers Act (Pub. L. 118–210) was signed into law. The program can be identified as the DOLE Act. The legislation established a new Veteran Technology program titled “High-Technology Veterans Education, Training and Skills (Hi-Tech VETS) Program”. This program authorizes VA to provide educational assistance for high technology programs of education that begins prior to September 30, 2027. The eligibility requirements to qualify for the program apply to an individual who is a Veteran who has served at least 3 years (36 months) on Active Duty; or a Service member who is within 180 days of discharge who has or will serve 3 years (36 months) by their discharge date; and who has received a discharge under conditions other than dishonorable; and who is under the age of 62. Individuals that meet this age requirement upon approval will maintain their eligibility for the High-Technology Veterans Education, Training and Skills (Hi-Tech VETS) Program throughout the completion of their program. The law also requires programs to comply with the 85/15 percent rules, and the educational institution may request a review of their 85/15 calculations. The DOLE Act also requires VA to issue an electronic award letter that includes specific information on how entitlement requirements will impact the individual if he or she chooses to enroll in a program, and it requires VA to develop practices to use to collect information about covered individuals and providers of high technology programs of education. The Employment Certification allows VA the ability to carry out the employment process of the program through certifications VA requires from School Certifying Officials (SCOs) and the Veterans enrolled in the Hi-Tech VETS program. The SCOs and Veterans must certify through attestation that the Veteran(s) have found employment in a field related to their program of education. Lastly, VA must submit a report to Congress no later than January 2, 2026, and each year thereafter on the operation of the program.

The Employment Certification, VA Form 22–10299 is used by SCOs for Veterans who have established eligibility to participate in the High-Technology Veterans Education, Training and Skills (Hi-Tech VETS) Program to certify employment obtained, and for Veterans to provide proof of such employment; via, an offer letter, pay stub, promotion offer, note from an employment manager, or marketing material(s) showing expansion in scope of level of services

for Veteran owned businesses. The information collected on the certification must be completed to conform to the requirements of section 212 of Public Law 118–210.

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 91 FR 42791, July 10, 2026.

Affected Public: Educational Institutions.

Estimated Annual Burden: 333 hours.

Estimated Average Burden per Respondent: 5 minutes.

Frequency of Response: Once.

Estimated Number of Respondents: 4,000.

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

Shunda Willis,

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

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DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900–0940]

Agency Information Collection Activity: VA Reimbursement Claim Forms

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 November 23, 2026.

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

FOR FURTHER INFORMATION CONTACT:

Program-specific information: Rebecca Mimmall, 202–695–9434, vhacpra@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: VA Reimbursement Claim Forms, 10–485 and 10–487.

OMB Control Number: 2900–0940. <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: Veterans may claim reimbursement for certain medical and pharmaceutical costs, as authorized by 38 U.S.C. 1728. VA has been using VA Form 10–320 for Veterans requesting reimbursement for various out-of-pocket expenses that occurred as a result of non-VA medical services that may be eligible for payment under 38 CFR 17.4025 (Veterans Community Care Program), 38 CFR 17.120 (Unauthorized), 38 CFR 17.1002 (Millennium Bill), 38 CFR 17.1200–17.1230 (COMPACT Act) and Public Law 118–210 (Sec. 143 Senator Elizabeth Dole 21st Century Veterans Healthcare and Benefits Improvement Act).

The 10–320 form will be replaced by two forms: Veteran Reimbursement Claim Forms 10–485 and 10–487. Using two forms will allow Veteran claims for prescription drug reimbursement to be separated from claims for reimbursement of certain medical and transportation costs. This will make it simpler for Veterans to file claims instead of using one universal form for several different types of costs.