

Include “OMB Control No. 1545–2335” in the subject line of the message.

FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of this collection should be directed to Jason Schoonmaker, (801) 620–6008.

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: Qualified Contributions to a Scholarship Granting Organizations Under Section 25F.

OMB Control Number: 1545–2335.

Form Number: 15714.

Regulation Project Number: Treasury Decision 10057, Revenue Procedure 2026–6.

Abstract: Section 25F of the Internal Revenue Code (IRC) allows States to voluntarily elect to participate in the Federal Scholarship Tax Credit (FSTC) program. States must provide the Internal Revenue Service (IRS) with a list of the scholarship granting organizations (SGOs) located in their State that meet the requirements of IRC section 25F(c)(5). Form 15714 provides an authorized State representative with a method to elect participation under IRC section 25F. Revenue Procedure 2026–6 provides guidance regarding a procedure for a State to voluntarily elect

to participate under IRC section 25F. T.D. 10057 provides rules for State elections to participate under section 25F, including the registration process on the IRS State section 25F portal; rules for information and certifications a State is required to provide for each organization included on the State SGO list; and procedures a State must use in determining whether organizations meet the requirements of section 25F(c)(5). In addition, T.D. 10057 provides procedures for registering SGOs through an IRS electronic SGO portal; reporting, recordkeeping, and third-party disclosure of qualified contributions received by SGOs; and providing timely written acknowledgments to donors.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households, state governments, not-for-profit institutions.

Estimated Number of Responses: 22,002,210.

Estimated Time per Response: 22 minutes.

Estimated Total Annual Burden Hours: 8,258,885.

Dated: October 16, 2026.

Jason M. Schoonmaker,

Tax Analyst.

[FR Doc. 2026–21477 Filed 10–20–26; 8:45 am]

BILLING CODE 4831–GV–P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Proposed Collection; Comment Request; RESTORE Act Grants

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice of information collection; request for comment.

SUMMARY: The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other federal agencies to comment on the proposed information collections listed below, in accordance with the Paperwork Reduction Act of 1995.

DATES: Written comments must be received on or before December 21, 2026.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to U.S. Department of the Treasury, Attention: Treasury PRA Clearance

Officer, 1500 Suite #8100, JBAB, 250 Murray Lane SW, Bldg. 410/Door 123, Washington, DC 20222, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT:

Copies of the submissions may be obtained from Spencer W. Clark by emailing PRA@treasury.gov, calling (202) 927–5331, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Title: Application, Reports, and Recordkeeping for the Direct Component and the Centers of Excellence Research Grants Program under the RESTORE Act.

OMB Control Number: 1505–0250.

Type of Review: Extension without change to the currently approved collection.

Description: The Department of the Treasury administers the Direct Component and the Centers of Excellence Research Grants Programs authorized under the RESTORE Act. Treasury makes grants to eligible entities under these two programs with proceeds from administrative and civil penalties paid after July 6, 2012, under the Federal Water Pollution Control Act relating to the Deepwater Horizon Oil Spill and deposited into the Gulf Coast Restoration Trust Fund. Direct Component grants are awarded to the States of Alabama, Louisiana, Mississippi, and Texas, and 23 Florida counties and 20 Louisiana parishes. Centers of Excellence Research grants are awarded to the States of Alabama, Florida, Louisiana, Mississippi, and Texas. The information collection for both programs identifies the eligible entities; describes proposed activities; determines an appropriate amount of funding; ensures compliance with the RESTORE Act, Treasury’s implementing regulations at 31 CFR part 34, other applicable Federal laws, and Treasury’s guidance for the programs; tracks recipients’ progress; and reports on the effectiveness of the programs.

Treasury invites comments on the proposed renewal, without change, of existing information collection requirements. The application forms and supplemental information may be obtained on Treasury’s RESTORE Act website at <https://home.treasury.gov/policy-issues/financial-markets-financial-institutions-and-fiscal-service/restore-act>.

Form: None.

Affected Public: State and Local Governments.

Estimated Number of Respondents: 52.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 563.

Estimated Time per Response: 11.2 hours.

Estimated Total Annual Burden Hours: 6,310.

Request For Comments: Comments submitted in response to this notice will be summarized and included in the request for Office of Management and Budget 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 technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services required to provide information.

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

Juliana L. Pearson,

Treasury PRA Clearance Officer.

[FR Doc. 2026-21502 Filed 10-20-26; 8:45 am]

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DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0770]

Agency Information Collection Activity Under OMB Review: Generic Clearance for the Collection of Qualitative Feedback on Agency Service Delivery (VBA, VHA, NCA)

AGENCY: Veterans Health Administration, Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: In compliance with the Paperwork Reduction Act (PRA) of 1995, this notice announces that the Veterans Health Administration (VHA), Department of Veterans Affairs (VA), 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 November 20, 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. 2900-0770.”

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

SUPPLEMENTARY INFORMATION:

Title: Generic Clearance for the Collection of Qualitative Feedback on Agency Service Delivery (VBA, VHA, NCA).

OMB Control Number: 2900-0770.
https://www.reginfo.gov/public/do/PRASearch.

Type of Review: Revision of a currently approved collection.

Abstract: Order 12862 directs Federal agencies to provide service to the public that matches or exceeds the best service available in the private sector. In order to work continuously to ensure that our programs are effective and meet our customers' needs, the Department of Veterans Affairs (VA) seeks to obtain OMB approval of a generic clearance to collect qualitative feedback on our service delivery for Veterans Benefits Administration (VBA); Veterans Health Administration (VHA); and National Cemetery Administration (NCA). By qualitative feedback, we mean information that provides useful insights on perceptions and opinions, but not statistical surveys that yield quantitative results that can be generalized to the population of study.

The proposed information collection activity provides a means to garner qualitative customer and stakeholder feedback in an efficient, timely manner, in accordance with the Administration's commitment to improving service delivery. This feedback will provide insights into customer or stakeholder perceptions, experiences and expectations, provide an early warning of issues with service, or focus attention on areas where communication, training, or changes in operations might improve delivery of products or services. These collections will allow for ongoing, collaborative, and actionable communications between the VA and its customers and stakeholders. They will also provide feedback to contribute directly to the improvement of program management.

The solicitation of feedback will target areas such as timeliness, appropriateness, accuracy of

information, courtesy, efficiency of service delivery, and resolution of issues with service delivery. Responses will be assessed to plan and inform efforts to improve or maintain the quality of service offered to the public. If this information is not collected, vital feedback from customers and stakeholders on the provision of services will be unavailable to the Agency.

The Agency will only submit information collections for approval under this generic clearance if they meet the following conditions:

- The collections are voluntary;
- The collections are low-burden for respondents (based on considerations of total burden hours, total number of respondents, or burden-hours per respondent) and are low-cost for both the respondents and the Federal Government;
- The collections are noncontroversial and do not raise issues of concern to other Federal agencies;
- Any collection is targeted to the solicitation of opinions from respondents who have experience with the program or may have experience with the program in the near future;
- Personally identifiable information (PII) is collected only to the extent necessary and is not retained;
- Information gathered will be used only internally for general service improvement and program management purposes and is not intended for release outside of the agency;
- Information gathered will not be used for the purpose of substantially informing influential policy decisions; and
- Information gathered will yield qualitative information; the collections will not be designed or expected to yield statistically reliable results or used as though the results are generalizable to the population of study.

The types of collections that this generic clearance covers include, but are not limited to, Program Satisfaction Surveys; Focus Groups; Customer Comment Cards; Small Discussion Groups of customers, potential customers, delivery partners, or other stakeholders; Qualitative Customer Satisfaction Surveys, such as post-transaction surveys and opt-out web surveys; In-person Observation Testing, such as website or software usability tests; and Patient Surveys. As a general matter, information collections under this clearance will not result in any new system of records containing privacy information and will not ask questions of a sensitive nature, such as sexual behavior and attitudes, religious beliefs, and other matters that are commonly