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: Individual Retirement Account Compliance Resolution System.

OMB Control Number: 1545–NEW.

Form Number: 15443, 15745, 15745–A, 15745–B, 15745–C.

Regulation Project Number: Revenue Procedure 2026–33.

Abstract: This revenue procedure establishes the IRA Compliance Resolution System (ICRS), a new correction program for individual retirement accounts and annuities (IRAs). The program permits IRA custodians and IRA owners to correct certain eligible inadvertent failures that occur due to custodian errors or inadvertent errors by a service provider. ICRS also transitions requests for waivers of the 60-day rollover requirement from private letter ruling requests under Rev. Proc. 2026–4 to requests for waivers under ICRS.

Form 15443 is used by an IRA custodian or owner to apply for the Individual Retirement Account/Annuity (IRA) Voluntary Correction Program (IVCP) or to request a pre-submission conference to discuss a potential IVCP submission.

Form 15745 is used by IVCP applicants to describe the eligible inadvertent failures the applicant wishes to correct under IVCP and the proposed methods of correction. If applicable, applicants that are IRA custodians also describe proposed procedures to locate lost IRA owners or beneficiaries and proposed revisions to administrative procedures.

Form 15745–A is used by IVCP applicants to identify required minimum distribution failures, to describe proposed methods of correction, and request relief related to those failures. If applicable, applicants that are IRA custodians also describe changes to administrative procedures.

Form 15745–B is used by IVCP applicants to identify nonspouse beneficiary distribution or rollover failures and IRA establishment failures and to describe proposed methods of correction and request relief related to those failures. If applicable, applicants that are IRA custodians also describe changes to administrative procedures.

Form 15745–C is used by IVCP applicants to identify 60-day rollover failures and to describe proposed methods of correction and request relief related to those failures.

Current Actions: This is a new information collection.

Type of Review: New collection of information.

Affected Public: Business or other for-profit organizations.

Estimated Number of Responses: 30,750.

Estimated Time per Response: 1 hour, 16 minutes.

Estimated Total Annual Burden Hours: 38,909.

Dated: October 29, 2026.

Jason M. Schoonmaker,

Tax Analyst.

[FR Doc. 2026–22384 Filed 11–2–26; 8:45 am]

BILLING CODE 4831–GV–P

DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900–0012]

Agency Information Collection Activity: Application for Cash Surrender, Application for Policy Loan, Application for Cash Surrender

AGENCY: Veterans Benefits Administration, Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: Veterans Benefits Administration(VBA), 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: Comments must be received on or before January 4, 2027.

ADDRESSES: Comments must be submitted through *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*.

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: Application for Cash Surrender (VA Form 29–1546C). Application for Policy Loan (VA Form 29–1546L). Application for Cash Surrender (VA Form 29–1546e).

OMB Control Number: 2900–0012. *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: The Application for Cash Surrender and Application for Policy Loan solicits information needed from Veterans to apply for cash surrender value or policy loan on his/her insurance. The VA Form 29–1546e has been added to this collection. This is an electronic version of the 29–1546C for cash surrender. This form was created so Veterans can apply for a cash surrender of their policy online. This will not affect the number of respondents but will make it easier and reduce the time it takes for Veterans to receive the cash value of their policy. The information on this form is required by law, 38 U.S.C. 1906 and 1944, 38 CFR 6.115, 6.116, 6.117, 8.27, 6.100, 6.101 and 8.28.

Affected Public: Individuals and households.

Estimated Annual Burden: 4,939 hours.

Estimated Average Burden per Respondent: 10 minutes.

Frequency of Response: Upon Request.

Estimated Number of Respondents: 29,636.

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.

[FR Doc. 2026–22391 Filed 11–2–26; 8:45 am]

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