directed to Marcus W. McCrary, (470) 769–2001.

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: Form 5307—Application for Determination for Adopters of Modified Nonstandardized Pre-Approved Plans.

OMB Control Number: 1545–0200.

Form Number: 5307.

Abstract: An adopting employer of a nonstandardized pre-approved plan that has made modifications to the terms of the pre-approved plan that are not extensive, or an adopting employer of any pre-approved plan (either standardized or nonstandardized) that amends its pre-approved plan solely to add language to satisfy the requirements of Internal Revenue Code (IRC) sections 415 and 416 due to the required aggregation of plans, use Form 5307 to request a determination letter from the IRS. The IRS uses the information to determine if the adopted plan is qualified under IRC sections 401(a) and 501(a). The form may not be used to request a determination letter for a multiple employer plan.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Responses: 100,000.

Estimated Time per Response: 31 hours, 29 minutes.

Estimated Total Annual Burden Hours: 3,151,000.

Dated: November 13, 2026.

Jon R. Callahan,

Senior Tax Analyst.

[FR Doc. 2026–23382 Filed 11–16–26; 8:45 am]

BILLING CODE 4831–GV–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Publication of the Tier 2 Tax Rates

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: Publication of the tier 2 tax rates for calendar year 2027 as required by section 3241(d) of the Internal Revenue Code. Tier 2 taxes on railroad employees, employers, and employee representatives are one source of funding for benefits under the Railroad Retirement Act.

DATES: The tier 2 tax rates for calendar year 2027 apply to compensation paid in calendar year 2027.

FOR FURTHER INFORMATION CONTACT: Kathleen Edmondson, CC:EEE:EOET:ET1, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224, telephone number (202) 317–6798 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Tier 2 Tax Rates: The tier 2 tax rate for 2027 under section 3201(b) on employees is 4.9 percent of compensation. The tier 2 tax rate for 2027 under section 3221(b) on employers is 13.1 percent of compensation. The tier 2 tax rate for 2027 under section 3211(b) on employee representatives is 13.1 percent of compensation.

Authority: 26 U.S.C. 3241.

Philip J. Lindenmuth,

Associate Chief Counsel (Employee Benefits, Exempt Organizations and Employment Taxes).

[FR Doc. 2026–23384 Filed 11–16–26; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Forms 3520 and 3520–A

AGENCY: Departmental Offices, U.S. Department of the 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 December 17, 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.* 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,* calling (202) 927–5331, or viewing the entire information collection request at *www.reginfo.gov.*

SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

1. Title: Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts and Form 3520–A, Annual Information Return of Foreign Trust with a U.S. Owner.

OMB Control Number: 1545–0159.

Type of Request: Revision of a currently approved collection.

Description: U.S. persons file Form 3520 to report certain transactions with foreign trusts, ownership of foreign trusts under the rules of Internal Revenue Code sections 671 through 679, and receipt of certain large gifts or bequests from certain foreign persons. Form 3520–A is the annual information return of a foreign trust with at least one U.S. owner. The form provides information about the foreign trust, its U.S. beneficiaries, and any U.S. person who is treated as an owner of any portion of the foreign trust under the grantor trust rules.

Current Actions: IRS is adjusting the burden to remove the burden for the filers covered under 1545–0092. The remaining burden in 1545–0159 reflects the transfer and gift tax filers burden. Therefore, there is a burden change due to Agency Estimate of a reduction of 1,780 respondents and 92,450 hours.

Form: 3520 and 3520–A.

Affected Public: Individuals or households; Private sector.

Estimated Number of Respondents: 40.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 40.

Estimated Time per Response: 52 hours, 11 minutes.

Estimated Total Annual Burden Hours: 2,087.

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

Juliana L. Pearson,

Treasury PRA Clearance Officer.

[FR Doc. 2026–23344 Filed 11–16–26; 8:45 am]

BILLING CODE 4831–GV–P

DEPARTMENT OF VETERANS AFFAIRS

[Docket No. VA–2026–VACO–0001]

Loan Guaranty: Assistance to Eligible Individuals in Acquiring Specially Adapted Housing; Cost-of-Construction Index for Fiscal Year 2027

AGENCY: Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: The Department of Veterans Affairs (VA) announces that the aggregate amounts of assistance available under the Specially Adapted Housing (SAH) grant program will increase by 5.15 percent for fiscal year (FY) 2027.

DATES: The increases in the aggregate amounts outlined in this notice are effective as of October 1, 2026.

FOR FURTHER INFORMATION CONTACT: Jason Latona, Assistant Director, Loan Guaranty Service, Veterans Benefits Administration, (202) 461–9201.

SUPPLEMENTARY INFORMATION: In accordance with 38 U.S.C. 2102(e), 38 U.S.C. 2102A(b)(2), 38 U.S.C. 2102B(b)(2), and 38 CFR 36.4411, the Secretary of Veterans Affairs announces for FY 2027 the aggregate amounts of assistance available to veterans and service members eligible for SAH program grants.

Section 2102(e)(2) authorizes the Secretary to increase the aggregate amounts of SAH assistance annually based on a residential home cost-of construction index. Consistent with 38 CFR 36.4411(a), VA uses the Turner Building Cost Index for this purpose. Such an increase will be equal to the percentage by which the Turner Building Cost Index for the most recent calendar year exceeds that of the next preceding calendar year. If, however, the Turner Building Cost Index for the most recent full calendar year is equal to or less than the next preceding calendar year, the percentage increase will be zero. See 38 CFR 36.4411(b).

In the most recent quarter for which the Turner Building Cost Index is available, second quarter 2026, the index showed 5.15 percent over the index value listed for second quarter 2025. Turner Construction Company, *https://www.turnerconstruction.com/cost-index.* Pursuant to 38 CFR 36.4411(a), therefore, the aggregate amounts of assistance for SAH grants made pursuant to 38 U.S.C. 2101(a) and 2101(b) will increase by 5.15 percent for FY 2027.

Sections 2102A(b)(2) and 2102B(b)(2) require the Secretary to apply the same percentage calculated pursuant to section 2102(e) to grants authorized pursuant to sections 2102A and 2102B. As such, the maximum amount of assistance available under these grants will also increase by 5.15 percent for FY 2027.

The increases are effective as of October 1, 2026. 38 U.S.C. 2102(e), 38 U.S.C. 2102A(b)(2), and 38 U.S.C. 2102B(b)(2).

Specially Adapted Housing: Aggregate Amounts of Assistance Available During FY 2027

Section 2101(a) Grants and Temporary Residence Adaptation (TRA) Grants

Effective October 1, 2026, the aggregate amount of assistance available for SAH grants made pursuant to 38 U.S.C. 2101(a) will be $133,042 during FY 2027.

The maximum TRA grant made to an individual who satisfies the eligibility criteria under 38 U.S.C. 2101(a) and 2102A will be $53,585 during FY 2027.

Section 2101(b) Grants and TRA Grants

Effective as of October 1, 2026, the aggregate amount of assistance available for SAH grants made pursuant to 38 U.S.C. 2101(b) will be $26,654 during FY 2027.

The maximum TRA grant made to an individual who satisfies the eligibility criteria under 38 U.S.C. 2101(b) and 2102A will be $9,568 during FY 2027.

Section 2102B Grants

Effective as of October 1, 2026, the amount of assistance available for grants made pursuant to 38 U.S.C. 2102B will be $122,062 during FY 2027; however, the Secretary may waive this limitation for a veteran if the Secretary determines a waiver is necessary for the rehabilitation program of the veteran.

Signing Authority

Douglas A. Collins, Secretary of Veterans Affairs, approved this document on November 9, 2026, and authorized the undersigned to sign and submit the document to the Office of the Federal Register for publication electronically as an official document of the Department of Veterans Affairs.

Gabriela DeCuir,

Alternate Federal Register Liaison Officer, Department of Veterans Affairs.

[FR Doc. 2026–23354 Filed 11–16–26; 8:45 am]

BILLING CODE 8320–01–P