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