

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: Declarations and Authorizations for Electronic Filing.

OMB Control Number: 1545-0967.

Form Number: 8453-EG, 8453-WH, 8879-EG, and 8879-WH.

Abstract: The IRS is actively engaged in encouraging e-filing and electronic documentation. The Form 8453 series is used to authenticate the electronically filed tax return, authorize the electronic return originator (ERO) or intermediate service provider (ISP) to transmit the return, and provide the taxpayer's consent to authorize electronic funds withdrawal for payment of taxes owed. The Form 8879 series is used to authorize the taxpayer and ERO to sign the return using a personal identification number (PIN) and consent to an electronic funds' withdrawal.

Current Actions: There is a change to the existing collection. Forms 8453-EG and 8879-EG were updated to include the filing of forms 706, 706-A, 706-GSD, 706-GST, 706-NA, and 706-QDT.

Type of Review: Revision of a currently approved collection.

Affected Public: Individuals or households, and Business or other for-profit organizations.

Estimated Number of Responses: 634,800.

Estimated Time per Respondent: 1 hour 30 minutes to 2 hours 23 minutes.

Estimated Total Annual Burden Hours: 1,152,396.

Approved: September 11, 2025.

Marcus W. McCrary,

Tax Analyst.

[FR Doc. 2025-17838 Filed 9-15-25; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request on Claim for Refund of Excise Taxes

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of information collection; request for comments.

SUMMARY: In accordance with the Paperwork Reduction Act of 1995, the IRS is inviting comments on the information collection request outlined in this notice.

DATES: Written comments should be received on or before November 17, 2025 to be assured of consideration.

ADDRESSES: Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to pra.comments@irs.gov. Include "OMB Control No. 1545-1420" in the subject line of the message.

FOR FURTHER INFORMATION CONTACT:

View the latest drafts of the tax forms related to the information collection listed in this notice at <https://www.irs.gov/draft-tax-forms>. Requests for additional information or copies of this collection should be directed to Kerry Dennis, (202) 317-5751.

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: Claim for Refund of Excise Taxes.

OMB Control Number: 1545-1420.

Form Number: Form 8849 and Schedules 1, 2, 3, 5, 6, and 8.

Abstract: IRC sections 6402, 6404, 6511 and sections 301.6402-2, 301.6404-1, and 301.6404-3 of the regulations allow for refunds of taxes (except income taxes) or refund, abatement, or credit of interest, penalties, and additions to tax in the event of errors or certain actions by IRS. Taxpayers use Form 8849 to claim refunds of excise taxes.

Current Actions: There are changes to the form that affects burden. Public Law 119-21, Section 70525, created new Internal Revenue Code section 6435. Changes are being made to allow section 6435 claims on Schedule 5 (Form 8849).

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit organizations, individuals or households, and not-for-profit institutions, farms, and Federal, state, local or tribal governments.

Estimated Number of Responses: 48,800.

Estimated Time per Response: 5 hours, 13 minutes.

Estimated Total Annual Burden Hours: 254,922.

Dated: September 11, 2025.

Kerry Dennis,

Tax Analyst.

[FR Doc. 2025-17795 Filed 9-15-25; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF VETERANS AFFAIRS

[Docket No. VA-2025-VACO-0002]

Loan Guaranty: Maximum Allowable Fees for Legal Services

AGENCY: Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: This notice provides updated information to participants in the Department of Veterans Affairs (VA) Home Loan Guaranty program concerning the maximum allowable fees for legal services performed in connection with the foreclosure of single-family housing loans. This notice also provides updated information concerning the legal fees for bankruptcy-related services. The table in this notice contains the amounts the

Secretary of Veterans Affairs has determined to be reasonable and customary in all states, following an annual review of the amounts allowed by other Government-related home loan programs.

DATES: The new maximum allowable fees for legal services will be allowed for all guaranty claims submitted to VA for loans terminated on or after October 16, 2025.

FOR FURTHER INFORMATION CONTACT: Mr. Andrew Trewayne, Assistant Director for Loan and Property Management, Loan Guaranty Service, Veterans Benefits Administration, (202) 632-8795.

SUPPLEMENTARY INFORMATION: The VA Home Loan Guaranty program, authorized by 38 U.S.C. Ch. 37, offers a partial guaranty against loss to lenders who make home loans to Veterans. VA regulations concerning the payment of loan guaranty claims are set forth at 38 CFR 36.4300, *et seq.* Filing and computation of guaranty claims is addressed in 38 CFR 36.4324, which states that holders shall file a claim for payment under the guaranty no later than 1 year after the completion of the liquidation sale, also referred to as loan termination in 38 CFR 36.4322. 38 CFR 36.4324(d)(1)(i). Section 36.4324 also states one part of the indebtedness upon which the guaranty percentage is applied is the “[a]llowable expenses/advances as described in [38 CFR 36.4314].” 38 CFR 36.4324(a)(2). Section 36.4314(b)(5)(ii) describes the procedures to be followed in determining what constitutes the reasonable and customary fees for legal services performed in connection with the foreclosure of single-family housing loans. 38 CFR 36.4314(b)(5)(ii).

Pursuant to section 36.4314(b)(5)(ii), the Secretary is required to annually review allowances for legal fees in connection with the foreclosure of single-family housing loans, including bankruptcy-related services, issued by the Department of Housing and Urban Development (HUD), the Federal National Mortgage Association (Fannie Mae), and the Federal Home Loan

Mortgage Corporation (Freddie Mac). On November 8, 2021, VA published in the **Federal Register** a notice providing updated information concerning the legal fees for foreclosure and bankruptcy-related services. 86 FR 61856 (Nov. 8, 2021). In updating VA’s maximum allowable fees for legal services, VA noted that it considered recently announced updates by HUD, Fannie Mae, and Freddie Mac. *Id.* VA’s new maximum allowable fees for legal services announced applied to all guaranty claims submitted to VA on or after December 8, 2021. *Id.*

Following VA’s publication of updated fees, Fannie Mae issued revisions to their allowances for legal fees in December 2022 and December 2024. Fannie Mae, Servicing Guide Announcement (SVC-2022-08) (Dec. 21, 2022) at <https://singlefamily.fanniemae.com/media/33141/display>; Fannie Mae, Servicing Guide Announcement (SVC-2024-07) (Dec. 18, 2024) at <https://singlefamily.fanniemae.com/media/41196/display>. These revisions also had the effect of amending HUD’s allowable fees, as the Federal Housing Administration (FHA) directs mortgagees to follow Fannie Mae’s fee structure. *See* HUD, FHA Single Family Housing Policy Handbook 4000.1, Appendix 5.0: HUD Schedule of Standard Possessory Action and Deed-in-Lieu of Foreclosure Attorney Fees (May 20, 2024) at www.hud.gov/sites/dfiles/OCHCO/documents/40001-hsgh-update15-052024.pdf. Freddie Mac also announced new allowances for legal fees, effective August 9, 2023. Freddie Mac, Exhibit 57A Approved Attorney Fees and Title Expenses, Seller/Servicer Guide (Aug. 09, 2023) at <https://guide.freddiemac.com/app/guide/exhibit/57A>.

VA reviewed and considered the updated legal fees allowed by each entity. After considering increases in fees for legal services announced by these Government-related home loan programs, the Secretary is publishing a table in the **Federal Register** setting forth the revised amounts the Secretary has determined to be reasonable and

customary. The table reflects the primary method for foreclosing in each state, either judicial or non-judicial, with the exception of those states where either judicial or non-judicial is acceptable. The use of a method not authorized in the table will require prior approval from VA. 38 CFR 36.4314(b)(5)(ii). This table will be available throughout the year at www.benefits.va.gov/HOMELOANS/servicers_valeri_rules.asp.

There has been no change to the amounts VA will allow for bankruptcy filing fees, but VA is increasing the amount allowed for multiple bankruptcy filings under either chapter to be consistent with Freddie Mac. *See* Freddie Mac, Exhibit 57A Approved Attorney Fees and Title Expenses, Seller/Servicer Guide (Aug. 09, 2023) at <https://guide.freddiemac.com/app/guide/exhibit/57A>. The new fee is reflected in the following table. Neither Fannie Mae nor HUD lists multiple bankruptcy filings in their Allowable Bankruptcy Attorney Fees Exhibit. VA will continue to monitor fees for legal services on an annual basis and publish updates in the **Federal Register** as VA deems necessary.

The revised table will apply to all guaranty claims submitted to VA for loans terminated on or after 30 days of the date of publication in the **Federal Register**. The holder’s fees for legal services are incurred prior to loan termination. However, as noted herein, holders have up to 1 year after loan termination in which to file a claim for payment under the guaranty. *See* 38 CFR 36.4324(d)(1)(i). As such, VA will apply the revised fees to future loan terminations to avoid holders being subject to different maximum allowable rates for legal services incurred on the same date solely because of when the holder submits the claim for payment under the guaranty.

The following table reflects the Secretary’s determination of the reasonable and customary fees for legal services for the primary method for foreclosing in each state.

Jurisdiction	VA non-judicial foreclosure ^{1 2}	VA judicial foreclosure ^{1 2}	Deed-in-lieu of foreclosure
Alabama	\$1,850	N/A	\$400
Alaska	2,325	N/A	400
American Samoa	1,600	N/A	400
Arizona	1,850	N/A	400
Arkansas	1,925	N/A	400
California	1,850	N/A	400
Colorado	2,500	N/A	400
Connecticut	N/A	4,025	400
Delaware	N/A	2,675	400
District of Columbia	1,650	3,150	400
Florida	N/A	4,800	400

Jurisdiction	VA non-judicial foreclosure ^{1 2}	VA judicial foreclosure ^{1 2}	Deed-in-lieu of foreclosure
Georgia	1,850	N/A	400
Guam	2,600	N/A	400
Hawaii	N/A	5,850	400
Idaho	1,575	N/A	400
Illinois	N/A	3,300	400
Indiana	N/A	3,300	400
Iowa	1,275	2,675	400
Kansas	N/A	2,675	400
Kentucky	N/A	3,300	400
Louisiana	N/A	2,750	400
Maine	N/A	4,225	400
Maryland	3,300	N/A	400
Massachusetts	N/A	4,700	400
Michigan	2,200	N/A	400
Minnesota	2,375	N/A	400
Mississippi	1,650	N/A	400
Missouri	1,850	N/A	400
Montana	2,050	N/A	400
Nebraska	1,575	N/A	400
Nevada	2,200	N/A	400
New Hampshire	1,850	N/A	400
New Jersey	N/A	5,325	400
New Mexico	N/A	4,425	400
New York—Western Counties ³	N/A	5,300	400
New York—Eastern Counties	N/A	6350	400
North Carolina	2,575	N/A	400
North Dakota	N/A	2,600	400
Ohio	N/A	3,500	400
Oklahoma	N/A	2,950	400
Oregon	1,850	4,050	400
Pennsylvania	N/A	3,425	400
Puerto Rico	N/A	3,500	400
Rhode Island	2,475	N/A	400
South Carolina	N/A	3,125	400
South Dakota	N/A	2,475	400
Tennessee	1,650	N/A	400
Texas	1,850	N/A	400
Utah	1,850	N/A	400
Vermont	N/A	3,500	400
Virgin Islands	N/A	3,250	400
Virginia	2,400	N/A	400
Washington	2,050	N/A	400
West Virginia	1,580	N/A	400
Wisconsin	N/A	2,750	400
Wyoming	1,780	N/A	400

¹ When a foreclosure is stopped due to circumstances beyond the control of the holder or its attorney (including, but not limited to bankruptcy, VA-requested delay, property damage, hazardous conditions, condemnation, natural disaster, property seizure, or relief under the Servicemembers Civil Relief Act) and then restarted, VA will allow a \$400 restart fee in addition to the base foreclosure attorney fee. This fee recognizes the additional work required to resume the foreclosure action, while also accounting for the expectation that some work from the previous action may be used in starting the new action.

² VA will allow attorney fees of \$1,050 (Chapter 7) or \$1,500 (initial Chapter 13) for an initial bankruptcy filing, regardless of whether a bankruptcy release is obtained. For multiple bankruptcy filings under either chapter, VA will allow an additional \$600.

³ Western Counties of New York for VA are Allegany, Cattaraugus, Chautauqua, Erie, Genesee, Livingston, Monroe, Niagara, Ontario, Orleans, Steuben, Wayne, Wyoming, and Yates. The remaining counties are in Eastern New York.

Signing Authority

Douglas A. Collins, Secretary of Veterans Affairs, approved this document on September 11, 2025, 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.

Taylor N. Mattson,

*Alternate Federal Register Liaison Officer,
Department of Veterans Affairs.*

[FR Doc. 2025-17847 Filed 9-15-25; 8:45 am]

BILLING CODE 8320-01-P

DEPARTMENT OF VETERANS AFFAIRS

Advisory Committee on Cemeteries and Memorials, Notice of Meeting, Amended

The Department of Veterans Affairs (VA) gives notice under the Federal Advisory Committee Act, 5 U.S.C. Ch. 10, that the annual meeting of the Advisory Committee on Cemeteries and Memorials will be held October 28–29, 2025. The meeting sessions will begin and end as follows: