



FEDERAL ACCOUNTING STANDARDS ADVISORY BOARD

Notice of Request for Information and Comment on Emerging Reporting Entity Reorganization and Abolishment Accounting Issues

AGENCY: Federal Accounting Standards Advisory Board.

ACTION: Notice.

SUMMARY: Notice is hereby given that Federal Accounting Standards Advisory Board (FASAB) staff issued a request for information and comment on emerging accounting issues and questions related to reporting entity reorganizations and abolishments.

DATES: Responses are requested by July 15, 2025. Staff understands the provisional nature of this request and recognizes that late or follow-up submissions may be necessary.

ADDRESSES: Specific questions for consideration are detailed in the staff request for information and comment at https://fasab.gov/pdf/files/RERA_RFI.pdf. Responses should be submitted to RERA@fasab.gov with "RERA RFI response" on the subject line.

FOR FURTHER INFORMATION CONTACT: Ms. Monica R. Valentine, Executive Director, 441 G Street, NW, Washington, DC 20548, or call (202) 512-7350.

SUPPLEMENTARY INFORMATION: Practitioner responses to this request for information will support the Board's efforts to timely identify, research, and respond to emerging accounting and reporting issues related to reorganization and abolishment activities, such as transfers of assets and liabilities among federal reporting entities. Input will be used to help inform any potential staff recommendations

and alternatives for the Board to consider regarding short- and long-term actions and/or updates to federal accounting standards and guidance in this area.

Authority: 31 U.S.C. 3511(d); Federal Advisory Committee Act, 5 U.S.C. 1001-1014)

Dated: May 12, 2025.

Monica R. Valentine,

Executive Director.

[FR Doc. 2025-08614 Filed: 5/14/2025 8:45 am; Publication Date: 5/15/2025]