

submitted by one of the following methods:

- *Federal Rulemaking Portal*: <http://www.regulations.gov>. Follow the online instructions for submitting comments.

- *Mail*: Docket Management Facility, U.S. Department of Transportation, 1200 New Jersey Avenue SE, West Building Ground Floor, Room W12-140, Washington, DC 20590-0001.

- *Hand Delivery*: 1200 New Jersey Avenue SE, West Building Ground Floor, Room W12-140, Washington, DC, between 9 a.m. and 5 p.m. ET, Monday through Friday, except Federal Holidays.

*Instructions*: For detailed instructions on submitting comments and additional information on the rulemaking process, see the Public Participation heading of the **SUPPLEMENTARY INFORMATION** section of this document. Note that all comments received will be posted without change to <http://www.regulations.gov>, including any personal information provided.

*Privacy Act*: Except as provided below, all comments received into the docket will be made public in their entirety. The comments will be searchable by the name of the individual submitting the comment (or signing the comment, if submitted on behalf of an associations, business, labor union, etc.). You should not include information in your comment that you do not want to be made public. You may review DOT's complete Privacy Act Statement in the **Federal Register** published on April 11, 2000 (65 FR 19477-78) or at <https://www.transportation.gov/privacy>.

*Docket*: For access to the docket to read background documents or comments received, go to <http://www.regulations.gov> or to the street address listed above. Follow the online instructions for accessing the dockets.

**FOR FURTHER INFORMATION CONTACT**: Please contact us at [automation@dot.gov](mailto:automation@dot.gov) or Sujeesh Kurup (202-366-9953) for policy issues or Timothy Mullins (202-366-9038) for legal issues.

#### **SUPPLEMENTARY INFORMATION:**

##### **Public Participation**

*How do I prepare and submit comments?*

Your comments must be written and in English. To ensure that your comments are filed correctly in the docket, please include the docket number of this document in your comments.

Please submit one copy (two copies if submitting by mail or hand delivery) of your comments, including the attachments, to the docket following the

instructions given above under **ADDRESSES**. Please note, if you are submitting comments electronically as a PDF (Adobe) file, we ask that the documents submitted be scanned using an Optical Character Recognition (OCR) process, thus allowing the agency to search and copy certain portions of your submissions.

*How do I submit confidential business information?*

Any submissions containing Confidential Information must be delivered to OST in the following manner:

- Submitted in a sealed envelope marked "confidential treatment requested";
- Accompanied by an index listing the document(s) or information that the submitter would like the Departments to withhold. The index should include information such as numbers used to identify the relevant document(s) or information, document title and description, and relevant page numbers and/or section numbers within a document; and
- Submitted with a statement explaining the submitter's grounds for objecting to disclosure of the information to the public.

OST also requests that submitters of Confidential Information include a non-confidential version (either redacted or summarized) of those confidential submissions in the public docket. In the event that the submitter cannot provide a non-confidential version of its submission, OST requests that the submitter post a notice in the docket stating that it has provided OST with Confidential Information. Should a submitter fail to docket either a non-confidential version of its submission or to post a notice that Confidential Information has been provided, we will note the receipt of the submission on the docket, with the submitter's organization or name (to the degree permitted by law) and the date of submission.

*Will the Agency consider late comments?*

U.S. DOT will consider all comments received before the close of business on the comment closing date indicated above under **DATES**. To the extent possible, the agency will also consider comments received after that date.

*How can I read the comments submitted by other people?*

You may read the comments received at the address given above under Comments. The hours of the docket are indicated above in the same location.

You may also see the comments on the internet, identified by the docket number at the heading of this notice, at <http://www.regulations.gov>.

Issued in Washington, DC on February 7, 2019, under authority delegated at 49 U.S.C. 1.25a.

**Finch Fulton,**

*Deputy Assistant Secretary for Transportation Policy.*

[FR Doc. 2019-02147 Filed 2-12-19; 8:45 am]

**BILLING CODE 4910-9X-P**

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## **DEPARTMENT OF THE TREASURY**

### **Internal Revenue Service**

#### **Proposed Collection; Comment Request for Form 8876**

**AGENCY**: Internal Revenue Service (IRS), Treasury.

**ACTION**: Notice and request for comments.

**SUMMARY**: The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Form 8876, Excise Tax on Structured Settlement Factoring Transactions.

**DATES**: Written comments should be received on or before April 15, 2019 to be assured of consideration.

**ADDRESSES**: Direct all written comments to Laurie Brimmer, Internal Revenue Service, room 6526, 1111 Constitution Avenue NW, Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT**: Requests for additional information or copies of the form and instructions should be directed to Sara Covington, (202)317-6038, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [Sara.L.Covington@irs.gov](mailto:Sara.L.Covington@irs.gov).

#### **SUPPLEMENTARY INFORMATION:**

*Title*: Excise Tax on Structured Settlement Factoring Transactions.

*OMB Number*: 1545-1826.

*Form Number*: 8876.

*Abstract*: Form 8876 is used to report structured settlement transactions and pay the applicable excise tax.

*Current Actions*: There are no changes in the paperwork burden previously approved by OMB.

*Type of Review*: Extension of a currently approved collection.

*Affected Public*: Business or other for-profit organizations and individuals.

*Estimated Number of Respondents:* 100.

*Estimated Time Per Respondent:* 5 hrs., 36 min.

*Estimated Total Annual Burden Hours:* 560.

The following paragraph applies to all the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

*Request for Comments:* 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.

*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.

Approved: February 7, 2019.

**Laurie Brimmer,**  
Senior Tax Analyst.

[FR Doc. 2019-02120 Filed 2-12-19; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 4970

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other

Federal agencies to take this opportunity to comment on collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Form 4970, Tax on Accumulation Distributions of Trusts.

**DATES:** Written comments should be received on or April 15, 2019 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Laurie Brimmer, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Sara Covington, (202) 317-6038, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [Sara.L.Covington@irs.gov](mailto:Sara.L.Covington@irs.gov).

**SUPPLEMENTARY INFORMATION:**  
*Title:* Tax on Accumulation Distribution of Trusts.

*OMB Number:* 1545-0192.

*Form Number:* 4970.

*Abstract:* Internal Revenue Code 667 requires a tax to be paid by a beneficiary of domestic or foreign trust on accumulation distributions. Form 4970 is used to compute the tax adjustment attributable to an accumulation distribution and to verify whether the correct tax has been paid on the accumulation distribution.

*Current Actions:* There are no changes being made to the form at this time.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 30,000.

*Estimated Time per Response:* 1 hour, 25 minutes.

*Estimated Total Annual Burden Hours:* 42,900.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

*Request for Comments:* 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.

*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.

Approved: February 7, 2019.

**Laurie Brimmer,**  
Senior Tax Analyst.

[FR Doc. 2019-02118 Filed 2-12-19; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 8288-B

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Form 8288-B, Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests.

**DATES:** Written comments should be received on or before April 15, 2019 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Laurie Brimmer, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the collection tools should be directed to Sara Covington, (202) 317-6038, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [Sara.L.Covington@irs.gov](mailto:Sara.L.Covington@irs.gov).