

**DATES:** Written comments should be submitted by May 14, 2021.

**ADDRESSES:** You may submit comments identified by DOT Docket ID Number DOT-OST-2014-0031 and the associated OMB approval #2138-0004 by any of the following methods:

*Federal eRulemaking Portal:* Go to <http://www.regulations.gov>. Follow the online instructions for submitting comments.

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

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

*Fax:* 202-366-3383.

*Instructions:* Identify docket number, DOT-OST-2014-0031, at the beginning of your comments, and send two copies. To receive confirmation that DOT received your comments, include a self-addressed stamped postcard. Internet users may access all comments received by DOT at <http://www.regulations.gov>. All comments are posted electronically without charge or edits, including any personal information provided.

*Privacy Act:* Anyone is able to search the electronic form of all comments received into any of our dockets by the name of the individual submitting the comment (or signing the comment, if submitted on behalf of an association, business, labor union, etc.). You may review DOT's complete Privacy Act Statement in the **Federal Register** published on April 11, 2000 (65 FR 19477-78).

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

#### Electronic Access

You may access comments received for this notice at <http://www.regulations.gov>, by searching docket DOT-OST-2014-0031.

**FOR FURTHER INFORMATION CONTACT:** Jeff Gorham, (202) 366-4406, [Jeff.gorham@dot.gov](mailto:Jeff.gorham@dot.gov), Office of Airline Information, RTS-42, Room E34, Bureau of Transportation Statistics, 1200 New Jersey Avenue SE, Washington, DC 20590-0001.

#### SUPPLEMENTARY INFORMATION:

*OMB Approval No.* 2138-0004.

*Title:* Submission of Audit Reports—Part 248.

*Form No.:* None.

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

*Respondents:* Large certificated air carriers.

*Number of Respondents:* 60.

*Number of Responses:* 60.

*Total Annual Burden:* 20 hours.

*Needs and Uses:* BTS collects independent audited financial reports from U.S. certificated air carriers. Carriers not having an annual audit must file a statement that no such audit has been performed. In lieu of the audit report, BTS will accept the annual report submitted to the stockholders. The audited reports are needed by the Department of Transportation as (1) a means to monitor an air carrier's continuing fitness to operate, (2) reference material used by analysts in examining foreign route cases (3) reference material used by analyst in examining proposed mergers, acquisitions and consolidations, (4) a means whereby BTS sends a copy of the report to the International Civil Aviation Organization (ICAO) in fulfillment of a United States treaty obligation, and (5) corroboration of a carrier's Form 41 filings.

*The Confidential Information Protection and Statistical Efficiency Act of 2002 (44 U.S.C. 3501 note)*, requires a statistical agency to clearly identify information it collects for non-statistical purposes. BTS hereby notifies the respondents and the public that BTS uses the information it collects under this OMB approval for non-statistical purposes including, but not limited to, publication of both Respondent's identity and its data, submission of the information to agencies outside BTS for review, analysis and possible use in regulatory and other administrative matters.

Issued in Washington, DC, on March 1, 2021.

**William Chadwick, Jr.,**

*Director, Office of Airline Information,  
Bureau of Transportation Statistics.*

[FR Doc. 2021-05013 Filed 3-12-21; 8:45 am]

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

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 1099-C and TD 9793

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

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

**SUMMARY:** The Internal Revenue Service (IRS), 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 cancellation of debt and removal of the 36-month non-payment testing period rule.

**DATES:** Written comments should be received on or before May 14, 2021 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Kinna Brewington, 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 Martha R. Brinson, at (202) 317-5753, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [Martha.R.Brinson@irs.gov](mailto:Martha.R.Brinson@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Cancellation of Debt.

*OMB Number:* 1545-1424.

*Form Number:* 1099-C.

*Regulation Project Number:* TD 9793.

*Abstract:* Form 1099-C is used by Federal government agencies, financial institutions, and credit unions to report the cancellation or forgiveness of a debt of \$600 or more, as required by section 6050P of the Internal Revenue Code. The IRS uses the form to verify compliance with the reporting rules and to verify that the debtor has included the proper amount of canceled debt in income on his or her income tax return.

*TD:* 9793.

*Abstract:* These regulations under section 6050P of the Internal Revenue Code (Code), relating to the rule in § 1.6050P-1(b)(2)(iv) that the 36-month non-payment testing period is an identifiable event triggering an information reporting obligation on Form 1099-C for discharge of indebtedness by certain entities.

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

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

*Affected Public:* Business or other for-profit organizations, not-for-profit institutions, and the Federal government.

*Estimated Number of Responses:* 6,540,900.

*Estimated Time per Response:* 13 mins.

*Estimated Total Annual Burden Hours:* 1,438,998.

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. Comments will be 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 has 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 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: March 8, 2021.

**Martha R. Brinson,**

*Tax Analyst.*

[FR Doc. 2021-05274 Filed 3-12-21; 8:45 am]

**BILLING CODE 4830-01-P**

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## DEPARTMENT OF VETERANS AFFAIRS

### Special Medical Advisory Group, Notice of Meeting

The Department of Veterans Affairs (VA) gives notice under the Federal Advisory Committee Act, 5 U.S.C. App. 2, that the Special Medical Advisory Group (the Committee) will meet on March 26, 2021, from 9:30 a.m. EDT to 3:30 p.m. EDT. The meeting is open to the public. The public will only be able to attend virtually. Members of the Committee may join in person or virtually.

The public can join by phone: 1-404-397-1596, Access code 1992896662 or via Webex (please contact POC below for assistance connecting): <https://veteransaffairs.webex.com/veteransaffairs/j.php?MTID=m410bc0be78b47b097b592784648aae8c>.

The purpose of the Committee is to advise the Secretary of Veterans Affairs and the Under Secretary for Health on the care and treatment of Veterans, and

other matters pertinent to the Veterans Health Administration (VHA).

On March 26, 2021, the agenda for the meeting will include discussions regarding data modernization, major construction campaigns, innovation and human capital in medical systems, and an update on Veterans mental health.

Members of the public may submit written statements for review by the Committee to: Department of Veterans Affairs, Special Medical Advisory Group—Office of Under Secretary for Health (10), Veterans Health Administration, 810 Vermont Avenue NW, Washington, DC 20420 or by email at [VASMAGDFO@va.gov](mailto:VASMAGDFO@va.gov). Comments will be accepted until close of business on March 24, 2021. In the communication, the writers must identify themselves and state the organization, association of person(s) they represent.

Any member of the public wishing to attend the meeting or seeking additional information should email [VASMAGDFO@va.gov](mailto:VASMAGDFO@va.gov) or call 202-461-7000.

Dated: March 9, 2021.

**LaTonya L. Small,**

*Federal Advisory Committee Management Officer.*

[FR Doc. 2021-05251 Filed 3-12-21; 8:45 am]

**BILLING CODE P**