

in section 388.4 of MARAD's regulations at 46 CFR part 388.

Public Participation

How do I submit comments?

Please submit your comments, including the attachments, following the instructions provided under the above heading entitled **ADDRESSES**. Be advised that it may take a few hours or even days for your comment to be reflected on the docket. In addition, your comments must be written in English. We encourage you to provide concise comments and you may attach additional documents as necessary. There is no limit on the length of the attachments.

Where do I go to read public comments, and find supporting information?

Go to the docket online at <http://www.regulations.gov>, keyword search MARAD-2021-0260 or visit the Docket Management Facility (see **ADDRESSES** for hours of operation). We recommend that you periodically check the Docket for new submissions and supporting material.

Will my comments be made available to the public?

Yes. Be aware that your entire comment, including your personal identifying information, will be made publicly available.

May I submit comments confidentially?

If you wish to submit comments under a claim of confidentiality, you should submit the information you claim to be confidential commercial information by email to SmallVessels@dot.gov. Include in the email subject heading "Contains Confidential Commercial Information" or "Contains CCI" and state in your submission, with specificity, the basis for any such confidential claim highlighting or denoting the CCI portions. If possible, please provide a summary of your submission that can be made available to the public.

In the event MARAD receives a Freedom of Information Act (FOIA) request for the information, procedures described in the Department's FOIA regulation at 49 CFR 7.29 will be followed. Only information that is ultimately determined to be confidential under those procedures will be exempt from disclosure under FOIA.

Privacy Act

In accordance with 5 U.S.C. 553(c), DOT solicits comments from the public to better inform its rulemaking process. DOT posts these comments, without edit, to www.regulations.gov, as

described in the system of records notice, DOT/ALL-14 FDMS, accessible through www.dot.gov/privacy. To facilitate comment tracking and response, we encourage commenters to provide their name, or the name of their organization; however, submission of names is completely optional. Whether or not commenters identify themselves, all timely comments will be fully considered.

(Authority: 49 CFR 1.93(a), 46 U.S.C. 55103, 46 U.S.C. 12121)

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By Order of the Acting Maritime Administrator.

T. Mitchell Hudson, Jr.,

Secretary, Maritime Administration.

[FR Doc. 2021-24200 Filed 11-4-21; 8:45 am]

BILLING CODE 4910-81-P

DEPARTMENT OF TRANSPORTATION

Office of the Secretary

[Docket No. OST-2021-0143]

Privacy Act of 1974; System of Records

AGENCY: Office of the Departmental Chief Information Office, Office of the Secretary of Transportation, DOT.

ACTION: Rescindment of a System of Records notice.

SUMMARY: The Office of the Secretary proposes to rescind the Department of Transportation system of records titled, "Department of Transportation/ALL (DOT/ALL) 20 On-line Accommodation Tracking System (OATS) System of Records".

DATES: *Applicable date:* November 5, 2021.

ADDRESSES: You may submit comments, identified by docket number OST-2021-0143 by any of the following methods:

- *Federal e-Rulemaking Portal:* <http://www.regulations.gov>. Follow the instructions for submitting comments.
- *Mail:* Docket Management Facility, U.S. Department of Transportation, 1200 New Jersey Ave. 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 Ave. SE, between 9 a.m. and 5 p.m. ET, Monday through Friday, except Federal Holidays.
- *Fax:* (202) 493-2251. Instructions: You must include the agency name and docket number OST-2021-0143. All comments received will be posted without change to <http://www.regulations.gov>, including any personal information provided.

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Privacy Act: Anyone is able to search the electronic form of all comments received in 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 the 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 to the street address listed above. Follow the online instructions for accessing the docket.

FOR FURTHER INFORMATION CONTACT: For general questions, please contact: Karyn Gorman, Acting Departmental Chief Privacy Officer, Privacy Office, Department of Transportation, Washington, DC 20590; privacy@dot.gov; or 202.527.3284.

SUPPLEMENTARY INFORMATION:

I. Background

In accordance with the Privacy Act of 1974, 5 U.S.C. 552a, the Department of Transportation (DOT)/Federal Aviation Administration (FAA) proposes to rescind DOT system of records titled, "Department of Transportation/ALL (DOT/ALL) On-line Accommodation Tracking System (OATS) System of Records." 74 FR 46637 (September 10, 2009). This system of records was established to facilitate the provision of reasonable accommodations to individuals with disabilities by establishing procedures, timeframes and forms for supervisors/decision makers to use in processing requests from employees and applicants for employment. The categories of records included employee's or applicant's name, functional limitation caused by the disability, reasonable accommodation (RA) requested, explanation of how RA would assist the applicant in the application process or the employee in performing his/her job or receiving the benefits and privileges of employment, dates when the required interactive discussions were held, notes from discussion regarding the request, action by deciding official, whether medical documentation was sought, justification for requesting medical documentation, any sources of technical assistance that were consulted, and if the request was denied, the reason for denial (but not medical documentation, which will be kept in a separate file). Non-PII in the system included: The employee's or applicant's occupational

series and grade or pay equivalent, operating administration, division or office, position title, office location and address and office telephone number; and the deciding official's name, title and office telephone number. The authority for maintenance of the system was the Rehabilitation Act of 1973, as amended, 29 U.S.C. 791; Executive Order 13164. The Department of Transportation determined that the Online Accommodations Tracking System (OATS) is no longer in use. The Department plans to publish a new System of Records titled "DOT/ALL 28; Employee Accommodations Files" to cover medical and religious accommodations files. Rescindment will promote the overall streamlining and management of DOT Privacy Act systems of records.

SYSTEM NAME AND NUMBER:

Department of Transportation/ALL (DOT/ALL) 20 On-line Accommodation Tracking System (OATS).

HISTORY:

A full notice of this system of records, DOT/ALL 20 On-line Accommodation Tracking System (OATS) was published in the **Federal Register** on September 10, 2009, at 74 FR 46637.

Issued in Washington, DC.

Karyn Gorman,

Acting, Departmental Chief Privacy Officer.

[FR Doc. 2021-24156 Filed 11-4-21; 8:45 am]

BILLING CODE 4910-9X-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Regulation Project

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 continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning requirements respecting the adoption or change of accounting method; extensions of time to make elections.

DATES: Written comments should be received on or before January 4, 2022 to be assured of consideration.

ADDRESSES: Direct all written comments to Kerry Dennis, 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 should be directed to Kerry Dennis, at (202) 317-5751 or Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at Kerry.Dennis@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Requirements Respecting the Adoption or Change of Accounting Method; Extensions of Time To Make Elections.

OMB Number: 1545-1488.

Regulation Number: TD 8742.

Abstract: This final regulation provides the procedures for requesting an extension of time to make certain elections, including changes in accounting method and accounting period. In addition, the regulation provides the standards that the IRS will use in determining whether to grant taxpayers extensions of time to make these elections.

Current Actions: There is no change in the form or paperwork burden previously approved.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, individuals, not-for-profit institutions, and farms.

Estimated Number of Respondents: 500.

Estimated Time per Respondent: 10 hrs.

Estimated Total Annual Burden Hours: 5,000.

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 if 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: November 1, 2021.

Kerry L. Dennis,
Tax Analyst.

[FR Doc. 2021-24179 Filed 11-4-21; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for the Application for Filing Information Returns Electronically

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 continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning the application for filing information returns electronically (FIRE).

DATES: Written comments should be received on or before January 4, 2022 to be assured of consideration.

ADDRESSES: Direct all written comments to Kerry Dennis, 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 should be directed to Kerry Dennis, at (202) 317-5751 or Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at Kerry.Dennis@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Application for Filing Information Returns Electronically (FIRE).

OMB Number: 1545-0387.

Form Number: 4419.

Abstract: Under section 6011(e)(2)(a) of the Internal Revenue Code, any