

requires the passing of a knowledge test by the driver and section 383.113 requires the passing of a skills test by the driver. Section 383.115 contains the requirement for the double/triple trailer endorsement; section 383.117 contains the requirement for the passenger endorsement; section 383.119 contains the requirement for the tank vehicle endorsement; and section 383.121 contains the requirement for the hazardous materials endorsement. The 10-year employment history information supplied by the CDL holder to the employer upon application for employment (49 CFR 383.35) is used to assist the employer in meeting his/her responsibilities to ensure that the applicant does not have a history of high safety risk behavior. State officials use the information collected on the license application form (49 CFR 383.71), the medical certificate information that is posted to the driving record, and the conviction and disqualification data posted to the driving record (49 CFR 383.73) to prevent unqualified and/or disqualified CDL holders from operating CMVs on the nation's highways. State officials are required to adopt and administer an FMCSA approved program for testing and ensuring the fitness of persons to operate CMVs (49 CFR 384.201). State officials are also required to administer knowledge and skills tests to CDL driver applicants (49 CFR 384.202). The driver applicant is required to correctly answer at least 80 percent of the questions on each knowledge test to achieve a passing score on that test. To achieve a passing score on the skills test, the driver applicant must demonstrate that he/she can successfully perform all the skills listed in the regulations. During State CDL program reviews, FMCSA officials review this information to ensure that the provisions of the regulations are being carried out. Without the aforementioned requirements, there would be no uniform control over driver licensing practices to prevent unqualified and/or disqualified drivers from being issued a CDL and to prevent unsafe drivers from spreading their convictions among several licenses in several States and remaining behind the wheel of a CMV. Failure to collect this information would render the regulations unenforceable.

The 60-day **Federal Register** notice (86 FR 49595) was published on September 3, 2021 and announced FMCSA's intent to submit the Commercial Driver Licensing and Test Standards clearance process to OMB for approval and requested comments from

the public for 60 days. The FMCSA received one comment recommending FMCSA: (1) Add a minimum number of behind-the-wheel training hours to the entry level driver training regulations, (2) implement the Moving Ahead for Progress in the 21st Century (Pub. L. 112–141, MAP–21) mandate for a written proficiency exam for new motor carriers, and (3) include additional data collection elements based on those additions. The comment was filed jointly by the Truck Safety Coalition (TSC), Citizens for Reliable and Safe Highways (CRASH), Parents Against Tired Truckers (PATT), and their volunteers. This comment proposes changes to regulatory requirements, and not to the revision of the collection of information.

FMCSA contacted the commenters and notified them that their request is denied for two reasons. First, FMCSA noted that it will not be adding a minimum number of behind-the-wheel training hours to the entry level driver training regulations because there is no evidence that a certain amount of behind-the-wheel training has an impact on the safety performance of new drivers. FMCSA explained this in the Minimum Training Requirements for Entry-Level Commercial Motor Vehicle Operators (81 FR 88732) **Federal Register** notice. Second, the MAP–21 mandate referenced does not pertain to CDLs and is not applicable to this information collection request.

*Public Comments Invited:* You are asked to comment on any aspect of this information collection, including: (1) Whether the proposed collection is necessary for the performance of FMCSA's functions; (2) the accuracy of the estimated burden; (3) ways for FMCSA to enhance the quality, usefulness, and clarity of the collected information; and (4) ways that the burden could be minimized without reducing the quality of the collected information.

Issued under the authority of 49 CFR 1.87.

**Thomas P. Keane,**

*Associate Administrator Office of Research and Registration.*

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**BILLING CODE 4910–EX–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 (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 TD 9467—Measurement of Assets and Liabilities for Pension Funding Purposes, Pension Funding Stabilization under the Highway and Transportation Funding Act of 2014 (HAFTA), Notice 2020–61—Special Rules for Single-Employer Defined Benefit Pension Plans under the Cares Act, Notice 2020–60—Election of Alternative Minimum Funding Standards for Community Newspaper Plans Benefit Pension Plans under the Cares Act, and Notice 2021–48, Guidance on Single-Employer Defined Benefit Pension Plan Funding Changes under the American Rescue Plan Act of 2021.

**DATES:** Written comments should be received on or before February 4, 2022 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.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this regulation/notices 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:* Measurement of Assets and Liabilities for Pension Funding Purposes.

*OMB Number:* 1545–2095.

*Regulation Project Number:* TD 9467.

*Abstract:* In order to implement the statutory provisions under sections 430 and 436, this final regulation contains collections of information in §§ 1.430(f)–1(f), 1.430(h)(2)–1(e), 1.436–1(f), and 1.436–1(h). The information required under § 1.430(f)–1(f) is required in order for plan sponsors to make elections regarding a plan's credit balances upon occasion. The information under § 1.430(g)–1(d)(3) is required in order for a plan sponsor to include as a plan asset a contribution made to avoid a restriction under section 436. The information required under § 1.430(h)(2)–1(e) is required in order for a plan sponsor to make an election to use an alternative interest

rate for purposes of determining a plan's funding obligations under § 1.430(h)(2)-1. The information required under §§ 1.436-1(f) and 1.436-1(h) is required in order for a qualified defined benefit plan's enrolled actuary to provide a timely certification of the plan's adjusted funding target attainment percentage (AFTAP) for each plan year to avoid certain benefit restrictions.

The Highway and Transportation Funding Act of 2014 (HATFA), Public Law 113-159, was enacted on August 8, 2014, and was effective retroactively for single employer defined benefit pension plans, optional for plan years beginning in 2013 and mandatory for plan years beginning in 2014.

Section 3608(b) of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), Public Law 116-136 provides that for purposes of applying § 436 of the Code (and § 206(g) of ERISA), a sponsor of a single-employer defined benefit pension plan may elect to treat the plan's adjusted funding target attainment percentage (AFTAP) for the last plan year ending before January 1, 2020, as the AFTAP for plan years that include calendar year 2020. Notice 2020-61, in part, provides guidance on the rules relating to this election.

Section 115(a) of the Setting Every Community Up for Retirement Enhancement Act of 2019 (SECURE Act), Division O of the Further Consolidated Appropriations Act, 2020, Public Law 116-94, added new § 430(m) to the Code to permit the plan sponsor of a community newspaper plan under which no participant has had an increase in accrued benefit after December 31, 2017 to elect to have alternative minimum funding standards apply to the plan in lieu of the minimum funding requirements that would otherwise apply under § 430. Pursuant to § 430(m)(2), any election under § 430(m) will be made at such time and in such manner as prescribed by the Secretary, and once an election is made with respect to a plan year, it will apply to all subsequent plan years unless revoked with the consent of the Secretary. Notice 2020-60 provides guidance regarding this election.

Notice 2021-48 provides guidance on the changes to the funding rules for single-employer defined benefit pension plans under § 430 of the Code that were made by §§ 9705 and 9706 of the (the ARP), Public Law 117-2. The ARP added § 430(c)(8), respect to plan years beginning after December 31, 2021 (or, at the election of the plan sponsor, plan years beginning after December 31, 2018, December 31, 2019, or December 31, 2020), the shortfall amortization bases for all plan years preceding the first plan year to which this provision applies (and all shortfall amortization installments determined with respect to those bases) are reduced to zero, and shortfall amortization installments for all new shortfall amortization bases are calculated to amortize each shortfall amortization base over 15 plan years.

In addition, § 9706 of the ARP provides changes to the applicable minimum and maximum percentages for the 24-month average segment rates set forth in the table in § 430(h)(2)(C)(iv) (II) of the Code, effective with respect to plan years beginning after December 31, 2019. However, § 9706(c)(2) provides that a plan sponsor may elect not to have the amendments made by § 9706 apply to any plan year beginning before January 1, 2022, either (as specified in the election) for all purposes or solely for purposes of determining the AFTAP for the plan year. This notice provides guidance regarding the elections under § 430(c)(8) of the Code and § 9706(c)(2) of the ARP.

*Current Actions:* Notice 2021-48 will allow sponsors of single-employer defined benefit pensions access to plan funding relief granted by §§ 9705 and 9706 of the American Rescue Plan (ARP) in response to the financial difficulties suffered by plan sponsors during the COVID-19 pandemic.

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

*Affected Public:* Individuals, business or other for-profit organizations, not-for-profit institutions and Federal, state, local or tribal governments.

**TD 9467**

*Estimated Number of Respondents:* 80,000.  
*Estimated Time per Respondent:* 1.5 hrs.  
*Estimated Total Annual Burden Hours:* 120,000.

**Notice: 2020-60**

*Estimated Number of Respondents:* 1,000.  
*Estimated Time per Respondent:* 1 hr.  
*Estimated Total Annual Burden Hours:* 1,000.

**Notice 2020-61**

*Estimated Number of Respondents:* 20.  
*Estimated Time per Respondent:* 4 hr.  
*Estimated Total Annual Burden Hours:* 80.

**Notice 2021-48**

*Estimated Number of Responses:* 160,000.  
*Estimated Time per Respondent:* 25 hr.  
*Estimated Total Annual Burden Hours:* 40,000.

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: December 1, 2021.

**Martha R. Brinson,**

*Tax Analyst.*

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