

award to consider applying for TIFIA credit assistance.

Projects for which a MPDG application receives a Highly Recommended rating, as described in Section E, but that are not awarded, are automatically designated *MPDG Extra Projects*, unless the Department determines that they are not reasonably likely to satisfy the TIFIA project type (23 U.S.C. 601(a)(12)) and project size (23 U.S.C. 602(a)(5)) eligibilities. This designation provides the sponsors of these projects the opportunity to apply for TIFIA credit assistance for up to 49% of eligible project costs. Under current policy, TIFIA credit assistance is limited to 33% of eligible project costs unless the applicant provides strong rationale for requiring additional assistance.

Projects designated as MPDG Extra Projects will be announced by the Secretary after MPDG award announcements are made.

For further information about the TIFIA program in general, including details about the types of credit assistance available, eligibility requirements and the creditworthiness review process, please refer to the Build America Bureau Credit Programs Guide, available on the Build America Bureau website: <https://www.transportation.gov/buildamerica/financing/program-guide>.

*Disclaimer:* A MPDG Extra Project designation does not guarantee that an applicant will receive TIFIA credit assistance, nor does it guarantee that any award of TIFIA credit assistance will be equal to 49% of eligible project costs. Receipt of TIFIA credit assistance is contingent on the applicant's ability to satisfy applicable creditworthiness standards and other Federal requirements.

Issued in Washington, DC, on March 22, 2022.

**Peter Paul Montgomery Buttigieg**,  
Secretary of Transportation.

[FR Doc. 2022-06350 Filed 3-24-22; 8:45 am]

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

## DEPARTMENT OF TRANSPORTATION

### Bureau of Transportation Statistics

[Docket ID Number: DOT-OST-2014-0031]

#### Agency Information Collection; Activity Under OMB Review; Preservation of Records

**AGENCY:** Office of the Assistant Secretary for Research and Technology (OST-R), Bureau of Transportation Statistics (BTS), Department of Transportation (DOT).

**ACTION:** Notice.

**SUMMARY:** In compliance with the Paperwork Reduction Act of 1995, the Bureau of Transportation Statistics invites the general public, industry and other governmental parties to comment on the continuing need for and usefulness of BTS requiring certificated air carriers to preserve accounting records, consumer complaint letters, reservation reports and records, system reports of aircraft movements, etc. Also, public charter operators and overseas military personnel charter operators are required to retain certain contracts, invoices, receipts, bank records and reservation records.

**DATES:** Written comments should be submitted by May 24, 2022.

**ADDRESSES:** You may submit comments identified by DOT Docket ID Number DOT-OST-2014-0031 OMB Approval No. 2138-0006 by any of the following methods:

*Federal eRulemaking Portal:* Go to <https://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 <https://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 <https://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, Office of Airline Information, RTS-42, Room E34, OST-R, BTS, 1200 New Jersey Avenue SE, Washington, DC 20590-0001, Telephone Number (202) 366-4406, Fax Number (202) 366-3383 or EMAIL [jeff.gorham@dot.gov](mailto:jeff.gorham@dot.gov).

### SUPPLEMENTARY INFORMATION:

*OMB Approval No.:* 2138-0006.

*Title:* Preservation of Air Carrier Records—14 CFR part 249.

*Form No.:* None.

*Type of Review:* Reinstatement of an expired recordkeeping requirement.

*Respondents:* Certificated air carriers and charter operators.

*Number of Respondents:* 89 certificated air carriers, 280 charter operators.

*Estimated Time per Response:* 3 hours per certificated air carrier, 1 hour per charter operator.

*Total Annual Burden:* 547 hours.

*Needs and Uses:* Part 249 requires the retention of records such as: General and subsidiary ledgers, journals and journal vouchers, voucher distribution registers, accounts receivable and payable journals and ledgers, subsidy records documenting underlying financial and statistical reports to DOT, funds reports, consumer records, sales reports, auditors' and flight coupons, air waybills, etc. Depending on the nature of the document, the carrier may be required to retain the document for a period of 30 days to three years. Public charter operators and overseas military personnel charter operators must retain documents which evidence or reflect deposits made by each charter participant and commissions received by, paid to, or deducted by travel agents, and all statements, invoices, bills and receipts from suppliers or furnishers of goods and services in connection with the tour or charter. These records are retained for six months after completion of the charter program.

Not only is it imperative that carriers and charter operators retain source documentation, but it is critical that DOT has access to these records. Given DOT's established information needs for such reports, the underlying support documentation must be retained for a reasonable period of time. Absent the retention requirements, the support for such reports may or may not exist for audit/validation purposes and the relevance and usefulness of the carrier submissions would be impaired, since

the data could not be verified to the source on a test basis.

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 Office of Management and Budget (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 17, 2022.

**William Chadwick, Jr.,**

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

[FR Doc. 2022-06073 Filed 3-24-22; 8:45 am]

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

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Extension of Information Collection Request Submitted for Public Comment; 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 public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. Currently, the IRS is soliciting comments concerning Form 4970, *Tax on Accumulation Distributions of Trusts*.

**DATES:** Written comments should be received on or before May 24, 2022 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Andrés Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to [omb.unit@irs.gov](mailto:omb.unit@irs.gov). Please include, "OMB Number: 1545-0192—Public Comment Request Notice" in the Subject line.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions

should be directed to Ronald J. Durbala, at (202) 317-5746, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Tax on Accumulation Distribution of Trusts.

*OMB Number:* 1545-0192.

*Project Number:* Form 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 is no change in the paperwork burden previously approved by OMB. This form is being submitted for renewal purposes only.

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

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 30,000.

*Estimated Time per Respondent:* 1 hr., 25 min.

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

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.

*Desired Focus of Comments:* The Internal Revenue Service (IRS) is particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility.

- Evaluate the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used.

- Enhance the quality, utility, and clarity of the information to be collected; and

- Minimize the burden of the collection of information on those who are to respond, including using appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., by permitting electronic submissions of responses.

Comments submitted in response to this notice will be summarized and/or included in the ICR for OMB approval of the extension of the information collection; they will also become a matter of public record.

Approved: March 17, 2022.

**Ronald J. Durbala,**

*IRS Tax Analyst.*

[FR Doc. 2022-06290 Filed 3-24-22; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request for Form 1098-C

**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 public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. Currently, the IRS is soliciting comments concerning Form 1098-C, *Contributions of Motor Vehicles, Boats, and Airplanes*.

**DATES:** Written comments should be received on or before May 24, 2022 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Andrés Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to [omb.unit@irs.gov](mailto:omb.unit@irs.gov). Please include, "OMB Number: 1545-1959—Public Comment Request Notice" in the Subject line.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Ronald J. Durbala, at (202) 317-5746, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).