

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).

**SUPPLEMENTARY INFORMATION:**

*Title:* Contributions of Motor Vehicles, Boats, and Airplanes.

*OMB Number:* 1545–1959.

*Project Number:* Form 1098–C.

*Abstract:* Section 884 of the American Jobs Creation Act of 2004 (Pub. L. 108–357) added paragraph 12 to section 170(f) for contributions of used motor vehicles, boats, and airplanes. Section 170(f)(12) requires that a donee organization provide an acknowledgement to the donor of this type of property and is required to file the same information to the Internal Revenue Service.

Form 1098–C is used to report charitable contributions of motor vehicles, boats, and airplanes after December 31, 2004.

*Current Actions:* There are no changes being made to this form at this time. However, changes to the estimated number of responses will increase the burden by 1,302 hours. This request is being submitted for renewal purposes.

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

*Affected Public:* Businesses or other for-profits, Individuals or households, Farms, or Not-for-profit institutions.

*Estimated Number of Respondents:* 110,400.

*Estimated Time per Respondent:* 18 min.

*Estimated Total Annual Burden Hours:* 34,224.

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 21, 2022.

**Ronald J. Durbala,**

*IRS Tax Analyst.*

[FR Doc. 2022–06328 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 Guidance Regarding the Transition Tax Under Section 965.**

**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 the guidance regarding the transition tax under section 965.

**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: 1545–2280—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:* Guidance Regarding the Transition Tax Under Section 965 and Related Provisions.

*OMB Number:* 1545–2280.

*Project Number:* TD 9846.

*Abstract:* The Tax Cuts and Jobs Act, Section 14103 (Pub. L. 115–97), provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018, amended section 965 of the Internal Revenue Code. Because of the amendment, certain taxpayers are required to include in income an amount based on the accumulated post-1986 deferred foreign income of certain corporations that they own either directly or indirectly through other entities. This collection covers the guidance regarding the transition tax under section 965. The regulations affect United States persons with direct or indirect ownership interests in certain foreign corporations.

*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:* Business or other for-profit organizations, Individuals, or households.

*Estimated Number of Respondents:* 100,000.

*Estimated Time per Respondent:* 5 hrs.

*Estimated Total Annual Burden Hours:* 500,000.

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.

*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.