

**DATES:** Written comments should be received on or before November 28, 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, or by email to [pra.comments@irs.gov](mailto:pra.comments@irs.gov). Include OMB control number 1545–1701 or Reverse Like-Kind Exchanges, in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form should be directed to Kerry Dennis at (202) 317–5751, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at [Kerry.L.Dennis@irs.gov](mailto:Kerry.L.Dennis@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Reverse Like-Kind Exchanges.  
*OMB Number:* 1545–1701.

*Revenue Procedure Number:* 2000–37.

*Abstract:* Revenue Procedure 2000–37 provides a safe harbor for reverse like-kind exchanges in which a transaction using a “qualified exchange accommodation arrangement” will qualify for non-recognition treatment under section 1031 of the Internal Revenue Code. Revenue Procedure 2004–51 modifies sections 1 and 4 of Rev. Proc. 2000–37, 2000–2 C.B. 308, to provide that Rev. Proc. 2000–37 does not apply if the taxpayer owns the property intended to qualify as replacement property before initiating a qualified exchange accommodation arrangement (QEAA).

*Current Actions:* There is no change to the paperwork burden previously approved by OMB.

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

*Affected Public:* Individuals or households, business or other for-profit organizations, and farms.

*Estimated Number of Respondents:* 1,600.

*Estimated Time per Respondent:* 2 hours.

*Estimated Total Annual Burden Hours:* 3,200 hours.

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: September 21, 2022.

**Kerry L. Dennis,**  
*Tax Analyst.*

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**BILLING CODE 4830–01–P**

**DEPARTMENT OF THE TREASURY**

**Agency Information Collection Activities; Submission for OMB Review; Comment Request; Financial Crimes Enforcement Network (FinCEN)**

**AGENCY:** Financial Crimes Enforcement Network, Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other federal agencies to comment on proposed or continuing information collections, as required by the Paperwork Reduction Act of 1995.

**DATES:** Comments should be received on or before October 27, 2022 to be assured of consideration.

**ADDRESSES:** Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to [www.reginfo.gov/public/do/PRAMain](http://www.reginfo.gov/public/do/PRAMain). Find this particular information collection by selecting “Currently under 30-day Review—Open for Public Comments” or by using the search function.

Copies of the submissions may be obtained from Melody Braswell by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622–1035, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

**SUPPLEMENTARY INFORMATION:**

**Financial Crimes Enforcement Network (FinCEN)**

*Title:* Information Sharing Between Government Agencies and Financial Institutions.

*OMB Control Number:* 1506–0049.

*Abstract:* FinCEN is issuing this notice to renew the OMB control number for regulations requiring information sharing between government agencies and financial institutions.

*Affected Public:* Businesses or other for-profit and non-profit institutions.

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

*Frequency:* As required.

*Estimated Number of Respondents:* 14,960.

*Estimated Annual Responses per Respondent:* 365 searches/responses.

*Estimated Reporting and*

*Recordkeeping Burden:* In general, FinCEN receives requests from law enforcement, reviews those requests, posts those requests on a secure internet website, and sends notifications to designated contacts within financial institutions across the United States once every two weeks. Financial institutions must query their records for data matches, including accounts maintained by the named subject during the preceding 12 months and transactions conducted within the last six months. Financial institutions have two weeks from the posting date of the request to respond with any positive matches. FinCEN estimates that it will take approximately 4 minutes to research and report, as necessary, each subject of a 314(a) request. FinCEN has been estimating a burden of 4 minutes per subject in PRA renewals since the expansion of the rule in 2010.

*Estimated Burden Hours per Respondent:* 24 hours annually.

*Estimated Total Annual Burden Hours:* 363,827.

*Estimated Total Annual Cost:* \$34,563,565.

*Authority:* 44 U.S.C. 3501 *et seq.*

**Melody Braswell,**

*Treasury PRA Clearance Officer.*

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