

and ticket agents to display a first and second checked bag fee, a carry-on bag fee, change and cancellation fee, and family seating fees to consumers whenever fare and schedule information is provided online. It also provides sufficient time to train agents to provide fee information for critical ancillary services to consumers when providing fare and schedule information in person or over the phone. It also takes into account the time needed for carriers to share ancillary service fee information with ticket agents.

**Question (5):** The Department seeks comment on whether proposed implementation period of six months is too lengthy or too short. If the proposed implementation period is either too lengthy or too short, how long of an implementation period would be appropriate and why? Should the Department impose a date certain by which carriers must share ancillary service fee information with ticket agents?

#### Process for Participation

At the December meeting, individual members of the public will have an opportunity to make remarks. However, depending on the volume of requests for oral comments that we receive and the time available, we may not be able to hear from everyone who submitted a request. Any oral comments presented must be limited to the objectives of the committee and will be limited to three (3) minutes per person. Individual members of the public who wish to present oral comments must notify the Department of Transportation, no later than Thursday, December 1, 2022, via email at [ACPAC@dot.gov](mailto:ACPAC@dot.gov) that they wish to present oral comments. The email should (1) identify (by the question number as listed in this Notice) the specific question(s) on which you wish to provide comments; (2) state the organization or entity you are representing or that you are speaking as a member of the public; and (3) provide a written summary of the oral comments you wish to present at the meeting on the question(s). Due to the limited time during the meeting, the Department will review all speaking request submissions and notify those who are selected to speak in advance of the meeting. If there is an interest in addressing a question not identified in this Notice but related to ancillary fee transparency NPRM, please identify that topic in your request.

Members of the public who do not wish to speak at the meeting but have comments on the Ancillary Fee Transparency NPRM that are specifically directed to the ACPAC

members for consideration may submit their written comments electronically to the ACPAC Docket (DOT-OST-2018-0190). In addition, any substantive comments on the NPRM to be considered by the Department in the rulemaking should be submitted directly to the NPRM Docket (DOT-OST-2022-0109) by December 19, 2022. The Department is committed to providing equal access to this meeting for all participants. Communication Access Real-time Translation (CART) and sign language interpretation will be provided during the meeting. If you need additional accommodations due to a disability, please contact [ACPAC@dot.gov](mailto:ACPAC@dot.gov) no later than December 1, 2022.

#### B. December 9, 2022, Meeting

The December 9, 2022, meeting will begin at 10:00 a.m. EST, and the Committee members will deliberate and decide on recommendations, if any, to make to the Department on (1) information provided to consumers adversely affected by airline delays or cancellations; (2) availability of airline flight information; and (3) the Department's NPRM on Airline Ticket Refunds and Consumer Protections. Members of the public may submit written comments on any of the three topics at any time to the ACPAC Docket (DOT-OST-2018-0190).

#### IV. Viewing Documents

Documents associated with the ACPAC maybe be accessed in the ACPAC Docket (DOT-OST-2018-0190). Documents associated with the NPRM on Enhancing Transparency of Airline Ancillary Service Fees may be accessed in the rulemaking Docket (DOT-OST-2022-0109). Documents associated with the NPRM on Airline Ticket Refunds and Consumer Protections may be accessed in the rulemaking Docket (DOT-OST-2022-0089). Dockets may be accessed at <https://www.regulations.gov>. After entering the relevant docket number click the link to "Open Docket Folder" and choose the document to review.

Signed in Washington, DC, on or about this 4th day of November 2022.

**John E. Putnam,**  
General Counsel.

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

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request for Form 1099-OID

**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 1099-OID, *Original Issue Discount*.

**DATES:** Written comments should be received on or before January 9, 2023 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 [pra.comments@irs.gov](mailto:pra.comments@irs.gov). Please include, "OMB Number: 1545-0117—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:* Original Issue Discount.

*OMB Number:* 1545-0117.

*Regulation Project Number:* Form 1099-OID.

*Abstract:* Form 1099-OID is used for reporting original issue discount as required by section 6049 of the Internal Revenue Code. It is used to verify that income earned on discount obligations is properly reported by the recipient.

*Current Actions:* There are changes to the burden indicators used to compute burden and an estimated decrease in the number of responses previously approved by OMB.

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

*Affected Public:* Business or other for-profit groups.

*Estimated Number of Responses:* 4,411,100.

*Estimated Time per Respondent:* 23 minutes.

*Estimated Total Annual Burden Hours:* 1,720,329.

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: November 7, 2022.

**Ronald J. Durbala,**  
*IRS Tax Analyst.*

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**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request Concerning Information Reporting for Form 8811**

**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 information returns for real estate mortgage investment conduits (REMICs) and issuers of collateralized debt obligations.

**DATES:** Written comments should be received on or before January 9, 2023 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 [pra.comments@irs.gov](mailto:pra.comments@irs.gov). Please include, "OMB Number: 1545-1099—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:* Information Return for Real Estate Mortgage Investment Conduits (REMICs) and Issuers of Collateralized Debt Obligations.

*OMB Number:* 1545-1099.

*Form Project Number:* Form 8811.

*Abstract:* Current regulations require real estate mortgage investment conduits (REMICs) to provide Forms 1099 to true holders of interests in these investment vehicles. Because of the complex computations required at each level and the potential number of nominees, the ultimate investor may not receive a Form 1099 and other information necessary to prepare their tax return in a timely fashion. Form 8811 collects information for publishing

by the IRS so that brokers can contact REMICs to request the financial information and timely issue Forms 1099 to holders.

*Current Actions:* There is no change in the form previously approved however, an increase in the estimated annual responses will increase the overall estimated burden by 8,760 hours.

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

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Responses:* 3,000.

*Estimated Time per Respondent:* 4 Hours 23 minutes.

*Estimated Total Annual Burden Hours:* 13,140.

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.