

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: January 9, 2023.

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

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Notice 99-43

**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 information reporting for Nonrecognition Exchanges under Section 897.

**DATES:** Written comments should be received on or before March 13, 2023 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 Number 1545-1660-Rule to be Included in Final Regulations Under Section 897(e) of the Code" in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this collection 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:* Rule to be Included in Final Regulations Under Section 897(e) of the Code.

*OMB Number:* 1545-1660.

*Regulation Project Number:* Notice 99-43.

*Abstract:* Notice 99-43 announced modification of the current rules under Temporary Regulation section 1.897-

6T(a)(1) regarding transfers, exchanges and other dispositions of U.S. real property interests in nonrecognition transactions occurring after June 18, 1980. The notice provided that, contrary to section 1.897-6T(a)(1), a foreign taxpayer will not recognize a gain under Code section 897(e) for an exchange described in Code section 368(a)(1)(E) or (F), provided the taxpayer receives substantially identical shares of the same domestic corporation with the same divided rights, voting power, liquidation preferences, and convertibility as the shares exchanged without any additional rights or features.

*Current Actions:* There are no changes in the paperwork burden previously approved by OMB.

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

*Affected Public:* Business or other for-profit organizations, individuals or households, and corporations.

*Estimated Number of Respondents:* 100.

*Estimated Time per Respondent:* 2 hours.

*Estimated Total Annual Burden Hours:* 200.

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: January 5, 2023.

**Martha R. Brinson,**  
*Tax Analyst.*

[FR Doc. 2023-00493 Filed 1-11-23; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Agency Information Collection Activities; Proposed Collection; Comment Request; Local Assistance and Tribal Consistency Fund (LATCF)

**AGENCY:** Departmental Offices, U.S. Department of the Treasury.

**ACTION:** Notice of information collection; request for comment.

**SUMMARY:** The U.S. 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 take this opportunity to comment on this continuing information collection, as required by the Paperwork Reduction Act of 1995. The public is invited to submit comments on the collection(s) listed below.

**DATES:** Written comments must be received on or before March 13, 2023.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW, Suite 8142, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** 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:

*Title:* Local Assistance and Tribal Consistency Fund (LATCF).

*OMB Control Number:* 1505-0276.

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

*Abstract:* Section 605 of the Social Security Act, as added by section 9901 of the American Rescue Plan Act of 2021, established the Local Assistance and Tribal Consistency Fund (the "LATCF"), which appropriates \$2 billion in total funding across fiscal years 2022 and 2023 to Treasury to make payments to eligible revenue sharing counties and eligible Tribal governments (collectively, "eligible governments"). Specifically, for each of fiscal years 2022 and 2023, Treasury shall reserve \$250 million of the total amount appropriated to allocate and pay

to eligible Tribal governments and \$750 million of the total amount appropriated to allocate and pay to eligible revenue sharing counties. Under this program, recipients have broad discretion on uses of funds, similar to the ways in which they may use funds generated from their own revenue sources.

*Form:* Records Retention and Access Requirement, Payment Information Forms and associated information; Obligation and Expenditure Reports.

*Affected Public:* Tribal and County governments.

*Estimated Total Annual Burden*

*Hours:* 9,249 hours.

*Frequency of Response:* Once, On Occasion, Annually.

*Estimated Total Number of Annual Responses:* 8,582.

*Estimated Time per Response:* 1 hour 5 minutes.

*Estimated Total Annual Burden*

*Hours:* 9,249.

*Request for Comments:* Comments submitted in response to this notice will be summarized and included in the request for Office of Management and Budget 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 technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services required to provide information.

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

**Spencer W. Clark,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2023-00415 Filed 1-11-23; 8:45 am]

**BILLING CODE 4810-25-P**

## UNIFIED CARRIER REGISTRATION PLAN

### Sunshine Act Meetings

**TIME AND DATE:** January 19, 2023, 12 p.m. to 3 p.m., Eastern Time.

**PLACE:** This meeting will be accessible via conference call and via Zoom Meeting and Screenshare. Any interested person may call (i) 1-929-205-6099 (US Toll) or 1-669-900-6833 (US Toll) or (ii) 1-877-853-5247 (US

Toll Free) or 1-888-788-0099 (US Toll Free), Meeting ID: 921 0221 1185, to listen and participate in this meeting. The website to participate via Zoom Meeting and Screenshare is <https://kellen.zoom.us/join/92102211185>.

**MATTERS TO BE CONSIDERED:** Proposed Agenda

### I. Welcome and Call to Order—UCR Board Chair

The UCR Board Chair will welcome attendees, call the meeting to order, call roll for the Board, confirm the presence of a quorum, and facilitate self-introductions.

### II. Verification of Publication of Meeting Notice—UCR Executive Director

The UCR Executive Director will verify publication of the meeting notice on the UCR website and distribution to the UCR contact list via email, followed by subsequent publication of the notice in the **Federal Register**.

### III. Review and Approval of Board Agenda—UCR Board Chair

*For Discussion and Possible Board Action*

The proposed Agenda will be reviewed, and the Board will consider adoption.

Ground Rules

➤ Board actions taken only in designated areas on agenda

### IV. Approval of Minutes of the December 8, 2022, UCR Board Meeting—UCR Board Chair

*For Discussion and Possible Board Action*

Draft Minutes from the December 8, 2022 UCR Board meeting will be reviewed. The Board will consider action to approve.

### V. Report of FMCSA—FMCSA Representative

The Federal Motor Carrier Safety Administration (FMCSA) will provide a report on relevant activity.

### VI. Engagement Letter Between the UCR Plan and the Bradley Law Firm—UCR Executive Director and UCR Board Chair

*For Discussion and Possible Board Action*

An engagement letter between the UCR Plan and the Bradley Law Firm covering legal services performed by Bradley Law Firm on behalf of the UCR Plan during 2023 will be presented to

the UCR Board for its consideration and approval.

### VII. Subcommittee Reports

#### *Audit Subcommittee—UCR Audit Subcommittee Chair*

A. Discuss Options to Replace the Retreat Audit program With a Program That Relies on Roadside Inspection Data—UCR Audit Subcommittee Chair, UCR Audit Subcommittee Vice-Chair, and DSL Transportation

The UCR Audit Subcommittee Chair, UCR Audit Subcommittee Vice-Chair, and DSL Transportation will lead a discussion on options to replace the Retreat Audit Program currently utilized by the States with a roadside inspection data driven audit for non-IRP plated commercial motor vehicles and the motor carriers operating this type of registered equipment.

B. Discuss Options to Limit SHB Reporting to Current Registration Year—The UCR Audit Subcommittee Chair, UCR Audit Subcommittee Vice-Chair, and DSL Transportation

The UCR Audit Subcommittee Chair, UCR Audit Subcommittee Vice-Chair, and DSL Transportation will lead discussion on limiting the SHB reporting period to the current registration year.

C. Update for Hosting a Monthly Question and Answer Session for State Auditors—UCR Audit Subcommittee Chair, UCR Audit Subcommittee Vice-Chair, and Executive Director

The UCR Audit Subcommittee Chair, UCR Audit Subcommittee Vice-Chair and UCR Executive Director will lead a discussion regarding the value of a series of 60-minute virtual question and answer sessions for state auditors.

D. Review Snapshot of State Audit Compliance Rates—UCR Audit Subcommittee Chair

The UCR Audit Subcommittee Chair will review audit compliance rates for the states for registration years 2021 and 2022 and related compliance percentages for FARs, retreat audits, and registration compliance percentages.

#### *Finance Subcommittee—UCR Finance Subcommittee Chair*

Distribution From the UCR Depository for 2023 Registration Year—UCR Depository Manager and UCR Finance Subcommittee Chair

The UCR Finance Subcommittee Chair and the UCR Depository Manager will provide an update on the timing for a distribution of fees from the UCR Depository to states that have not yet