

hourly earnings from employers in all industry sectors in the State of Virginia, which the Bureau of Labor Statistics

lists at \$28.92.<sup>6</sup> NHTSA estimated the opportunity cost for each form (and

associated study activities) and arrived at a total opportunity cost of \$6,057.

TABLE 1—BURDEN ESTIMATES

	Burden (minutes) per respondent	Respondents (reinstated collection)	Total burden hours (reinstated collection)	Total labor costs (reinstated collection)
<i>Form 1398:</i>				
Telephone Screening .....	5	180	15	\$434
<i>Form 1399:</i>				
Informed Consent .....	15	.....	30	868
Backing Performance Evaluation .....	60	120	120	3,470
Training Protocol/Placebo .....	30	120	60	1,735
<i>Total Form 1399:</i> .....	.....	120	210	6,073
<i>Total estimated burden hours and labor costs ..</i>	.....	.....	225	6,057

**Public Comments Invited:** You are asked to comment on any aspects of this information collection, including (a) whether the proposed collection of information is necessary for the proper performance of the functions of the Department, including whether the information will have practical utility; (b) the accuracy of the Department's estimate of the burden of the proposed information collection; (c) ways to enhance the quality, utility and clarity of the information to be collected; and (d) ways to minimize the burden of the collection of information on respondents, including the use of automated collection techniques or other forms of information technology.

**Authority:** The Paperwork Reduction Act of 1995; 44 U.S.C. Chapter 35, as amended; 49 CFR 1.49; and DOT Order 1351.29A.

**Nanda Narayanan Srinivasan,**

*Associate Administrator, Research and Program Development.*

[FR Doc. 2023-00460 Filed 1-11-23; 8:45 am]

**BILLING CODE 4910-59-P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Proposed Collection; Comment Request for Application for Extension of Time To File Certain Employee Plan Returns**

**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 general public and other Federal agencies to take this opportunity to comment on continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning application for extension of time to file certain employee plan returns.

**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 control number 1545-0212 or Application for Extension of Time To File Certain Employee Plan Returns.

**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:* Application for Extension of Time To File Certain Employee Plan Returns.

*OMB Number:* 1545-0212.

*Form Number:* 5558.

*Abstract:* This form is used by employers to request an extension of time to file the employee plan annual information return/report (Form 5500 series) or the employee plan excise tax return (Form 5330). The data supplied on Form 5558 is used to determine if such extension of time is warranted.

*Current Actions:* There is no change to the form, however there is an increase

in the estimated number of respondents previously approved by OMB.

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

*Affected Public:* Business or other for-profit organizations, and not-for-profit institutions.

*Estimated Number of Respondents:* 671,189.

*Estimated Time per Respondent:* 1 hours, 11 minutes.

*Estimated Total Annual Burden Hours:* 798,715 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

<sup>6</sup> May 2021. See [https://www.bls.gov/oes/current/oes\\_va.htm#00-0000](https://www.bls.gov/oes/current/oes_va.htm#00-0000).

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.*

[FR Doc. 2023-00487 Filed 1-11-23; 8:45 am]

BILLING CODE 4830-01-P

## 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 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]

BILLING CODE 4830-01-P

## 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