

governance. Crash data users may wish to comment on the utility of the draft MMUCC Guideline, Sixth Edition data elements as well as other guidance and suggest additional changes. Feedback will be reviewed by NHTSA and the Chartered MMUCC Committee to inform updates to the forthcoming Sixth Edition of the MMUCC guideline, anticipated in 2024.

DATES: Comments must be received within April 3, 2023.

ADDRESSES: You may submit comments bearing the Federal Docket Management System Docket ID, Docket DOT–NHTSA–2023–0002 using any of the following methods:

- *Federal Rulemaking Portal:* Go to <https://www.regulations.gov>. Follow the online instructions for submitting comments.

- *Mail:* Send comments to: Docket Management Facility, U.S. Department of Transportation, 1200 New Jersey Avenue SE, West Building, Room W12–140, Washington, DC 20590.

- *Fax:* Written comments may be faxed to (202) 493–2251.

- *Hand Delivery:* If you plan to submit written comments by hand or courier, please do so at 1200 New Jersey Avenue SE, West Building Ground Floor, Room W12–140, Washington, DC 20590, between 9 a.m. and 5 p.m./ Eastern Time, Monday through Friday, except Federal holidays.

Please submit all comments to the Docket by April 3, 2023.

When you submit your comments, please remember to mention the agency and the docket number of this document within your correspondence. Please note that all comments received will be posted without change to <https://www.regulations.gov>, including any personal information provided. Please see the “Privacy Act” heading below.

Privacy Act: Anyone can search the electronic form of all comments received into any of our dockets by the name of the individual submitting the comments (or signing the comments, if submitted on behalf of an association, business, labor union, etc.). You may review DOT’s complete Privacy Act Statement in the **Federal Register** published on January 17, 2008 (73 FR 3336) or at <https://www.transportation.gov/individuals/privacy/privacy-act-system-records-notices> (select “Department Wide System of Record Notices,” then select DOTALL 14 Federal Docket Management System).

Confidential Information: If you wish to submit any information under a claim of confidentiality, you should submit three copies of your complete

submission, including the information you claim to be confidential business information, to the Chief Counsel, NHTSA, 1200 New Jersey Avenue SE, Washington, DC 20590. In addition, you should submit two copies, from which you have deleted the claimed confidential business information, to Docket Management at the address given above under **ADDRESSES**. When you send a comment containing information claimed to be confidential business information, you should include a cover letter setting forth the information specified in our confidential business information regulation (49 CFR part 512).

Docket: For access to the docket to read the proposed changes to MMUCC, background documents, or comments received, go to <http://www.regulations.gov> at any time and follow the online instructions for accessing the dockets. Or go to West Building Ground Floor, Room W12–140, 1200 New Jersey Avenue SE, Washington, DC 20590, between 9 a.m. and 5 p.m., Eastern Time, Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT: For information, please contact Beau Burdett, National Center for Statistics and Analysis, NHTSA (telephone: 202–366–7338 or email: beau.burdett@dot.gov).

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

Chou Lin Chen,

Associate Administrator, National Center for Statistics and Analysis.

[FR Doc. 2023–02140 Filed 2–1–23; 8:45 am]

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DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Provisional Foreign Tax Credit Agreement

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

ACTION: Notice of information collection; request for comment.

SUMMARY: The Department of the Treasury will submit the following information collection request to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The

public is invited to submit comments on this request.

DATES: Comments should be received on or before March 6, 2023 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. Find this particular information collection by selecting “Currently under 30-day Review—Open for Public Comments” or by using the search function.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained from Spencer W. Clark by emailing PRA@treasury.gov, calling (202) 927–5331, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

Title: Provisional Foreign Tax Credit Agreement.

OMB Control Number: 1545–2296.

Type of Review: Revision of a currently approved collection.

Description: Sections 901 and 905 allow a taxpayer to claim a foreign tax credit for foreign income taxes paid or accrued in a taxable year, depending on taxpayer’s method of accounting for such taxes. However, regardless of the year in which the credit is allowed based on taxpayer’s method of accounting, the foreign tax credit is allowed only to the extent the foreign income taxes are ultimately both owed and actually remitted to the foreign country. For accrual method taxpayers, section 461(f) (flush language), section 1.461–2(a)(2)(i), and section 1.905–1(d)(3) provide that a foreign income tax liability that is contested does not accrue and is not creditable until the contest is resolved. For cash method taxpayers, a foreign income tax liability that is contested is not a reasonable approximation of the taxpayer’s final foreign income tax liability and, thus, under section 1.901–2(e)(2)(i), is not considered an amount of tax paid for purposes of section 901 until the contest is resolved.

However, sections 1.905–1(c)(3) and 1.905–1(d)(4) allow taxpayers to make an election to claim a provisional foreign tax credit for a contested foreign income tax liability to the extent that the taxpayer has remitted the contested tax to the foreign country. As a condition for making this election, the taxpayer must enter into a provisional foreign tax credit agreement, in which the taxpayer gives the IRS information

regarding the contested foreign income tax liability and agrees to comply with the conditions of the election, including agreeing to not to assert the statute of limitations on assessment as a defense to assessment of taxes and interest by the IRS with respect to the contested tax for a period of three years from the year in which taxpayer notifies the IRS of the resolution of the contest. See section 1.905–1(d)(4)(ii). The IRS is adding a new Form 7204 for respondents to report this information.

Form: 7204.

Affected Public: U.S. persons who pay or accrue foreign income taxes.

Estimated Number of Respondents: 11,400.

Frequency of Response: Annually, On Occasion.

Estimated Total Number of Annual Responses: 11,400.

Estimated Time per Response: 2 hours.

Estimated Total Annual Burden Hours: 22,800.

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

Spencer W. Clark,

Treasury PRA Clearance Officer.

[FR Doc. 2023–02187 Filed 2–1–23; 8:45 am]

BILLING CODE 4830–01–P

UNIFIED CARRIER REGISTRATION PLAN

Sunshine Act Meetings

TIME AND DATE: February 9, 2023, 12:00 p.m. to 3:00 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), Meeting ID: 922 4392 6406, to listen and participate in this meeting. The website to participate via Zoom Meeting and Screenshare is <https://kellen.zoom.us/j/92243926406>.

STATUS: This meeting will be open to the public.

MATTERS TO BE CONSIDERED: The Unified Carrier Registration Plan Audit Subcommittee (the “Subcommittee”) will continue its work in developing and implementing the Unified Carrier Registration Plan and Agreement. The subject matter of this meeting will include:

Proposed Agenda

I. Call to Order—UCR Audit Subcommittee Chair

The UCR Audit Subcommittee Chair will welcome attendees, call the

meeting to order, call roll for the Audit Subcommittee, confirm whether a quorum is present, and facilitate self-introductions.

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

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

III. Review and Approval of Subcommittee Agenda and Setting of Ground Rules—UCR Audit Subcommittee Chair

For Discussion and Possible Subcommittee Action

The agenda will be reviewed, and the Subcommittee will consider adoption.

Ground Rules

Subcommittee action only to be taken in designated areas on the agenda.

IV. Review and Approval of Subcommittee Minutes From the November 3, 2022 Meeting—UCR Audit Subcommittee Chair

For Discussion and Possible Subcommittee Action

Draft minutes from the November 3, 2022 Subcommittee meeting via teleconference will be reviewed. The Subcommittee will consider action to approve.

V. 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

For Discussion and Possible Subcommittee Action

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. The Subcommittee may consider and take action to recommend to the UCR Board an alternative to the current Retreat Audit Program.

VI. Discuss Impacts of Reducing the Previous Year’s Registration Timeline for Registrants—UCR Audit Subcommittee Chair, UCR Audit Subcommittee Vice-Chair, and DSL Transportation

The UCR Audit Subcommittee Chair and UCR Audit Subcommittee Vice-Chair and DSL Transportation will lead a discussion on the potential impact to State Auditors, if the previous registration year’s registration period for registrants is reduced by three months.

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

VIII. Review Snapshot of State Audit Compliance Percentages for Years 2021 and 2022—UCR Audit Subcommittee Chair

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

IX. General Review and Discussion of Audit Program—UCR Audit Subcommittee Chair and UCR Subcommittee Vice-Chair

The UCR Audit Subcommittee Chair and UCR Audit Subcommittee Vice-Chair will lead discussion on auditing performance standards and direction of the program.

X. Other Business—UCR Audit Subcommittee Chair

The UCR Audit Subcommittee Chair will call for any other items Subcommittee members would like to discuss.

XI. Adjournment—UCR Audit Subcommittee Chair

The UCR Audit Subcommittee Chair will adjourn the meeting.

The agenda will be available no later than 5:00 p.m. Eastern time, January 30, 2023 at: <https://plan.ucr.gov>.

CONTACT PERSON FOR MORE INFORMATION: Elizabeth Leaman, Chair, Unified Carrier Registration Plan Board of