

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.

**SUPPLEMENTARY INFORMATION:**

**Departmental Offices (DO)**

*Title:* Coronavirus Capital Projects Fund.

*OMB Control Number:* 1505–0277.

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

*Description:* Section 604 of the Social Security Act (the “Act”), as added by section 9901 of the American Rescue Plan Act of 2021, Public Law 117–2 (Mar. 11, 2021) established the Coronavirus Capital Projects Fund (“CPF”). The CPF provides \$10 billion in funding for the U.S. Department of the Treasury (“Treasury”) to make payments according to a statutory formula to States (defined to include each of the 50 states, the District of Columbia, and Puerto Rico), seven territories and freely associated states (the United States Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, the Republic of the Marshall Islands, the Federated States of Micronesia, and the Republic of Palau), and Tribal governments<sup>1</sup> to carry out critical capital projects directly enabling work, education, and health monitoring, including remote options, in response to the public health emergency with respect to the Coronavirus Disease (COVID–19).

The current information collection is being used to solicit information related to quarterly project and expenditure reports and annual performance reports submitted by CPF recipients that are states, territories, or freely associated states. For these recipients, the information collection is being renewed without changes.

Treasury is adding to this information collection Compliance and Reporting Guidance that will be used to solicit information related to annual project, expenditure and performance reports

<sup>1</sup> An eligible Tribal government is the recognized governing body of any Indian or Alaska Native tribe, band, nation, pueblo, village, community, component band, or component reservation, individually identified (including parenthetically) in the list published most recently as of the date of enactment of this Act pursuant to section 104 of the Federally Recognized Indian Tribe List Act of 1994 (25 U.S.C. 5131). The State of Hawaii, for exclusive use of the Department of Hawaiian Home Lands and the Native Hawaiian Education Programs to assist Native Hawaiians, is also eligible to apply for funding under this funding category.

submitted by CPF recipients that are Tribal governments.

The Compliance and Reporting Guidance provides recipients with information needed to fulfill their reporting requirements and compliance obligations. Data is submitted to Treasury using a web-based portal and in accordance with specific data requirements.

Project and expenditure reports must be submitted quarterly for the duration of the period of performance for States, territories, and freely associated states, and annually for the duration of the period of performance for Tribal governments. The project and expenditure report contains a set of standardized questions to ascertain the recipient’s use of funds received as of the date of reporting, as well as the status of individual projects. Treasury will make the data submitted by recipients publicly available.

Performance reports must be submitted annually for all recipients for the duration of the period of performance. For states, territories, and freely associated states, the performance report will contain detailed performance data corresponding to the “Programs” specified previously in a recipient’s Grant Plan. This will include information on efforts to improve equity and engage communities. The performance report is largely freely written text, and while there are certain data and topics that recipients must cover in the performance report, it is mostly free-form written content. Recipients are required to publish the performance report on their website and provide the reports to Treasury. Treasury will make the performance reports and associated data submitted by recipients publicly available. For Tribal governments, the performance report will also be free-form written content, but is shorter and less detailed.

*Form:* Compliance and Reporting Guidance for States, Territories, and Freely Associated States; Compliance and Reporting Guidance for Tribal Governments.

*Affected Public:* State, Territorial, Freely Associated State, and Tribal governments receiving CPF grant funds.

*Estimated Number of Respondents:* 609.

*Frequency of Response:* States, territories, and freely associated states: 4 times per year for project and expenditure reports, and 1 time per year for performance reports; Tribal governments: 1 time per year.

*Estimated Total Number of Annual Responses:* 845.

*Estimated Time per Response:* 62 hours for State project and expenditure

reports. 80 hours for State performance reports. 50 hours for Tribal annual reports.

*Estimated Total Annual Burden Hours:* 46,852.

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

**Melody Braswell,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2023–03956 Filed 2–24–23; 8:45 am]

**BILLING CODE 4810–AL–P**

**DEPARTMENT OF THE TREASURY**

**Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Internal Revenue Service (IRS) Information Collection Requests**

**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 requests 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 these requests.

**DATES:** Comments should be received on or before March 29, 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](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.

**SUPPLEMENTARY INFORMATION:**

**Internal Revenue Service**

*1. Title:* Forest Activities Schedule.

*OMB Number:* 1545–0007.

*Form Number:* Form T.

*Abstract:* Taxpayers use Form T to provide information on timber accounts when a sale or deemed sale under Internal Revenue Code (IRC) sections 631(a), 631(b), or other exchange has occurred during the tax year. The IRS uses this information to determine if the taxpayer reported the correct amount of income and deductions.

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

*Affected Public:* Private sector.

*Estimated Number of Responses:* 10.

*Estimated Time per Respondent:* 36 hours, 11 minutes.

*Estimated Total Annual Burden Hours:* 362.

2. *Title:* United States Additional Estate Tax Return.

*OMB Number:* 1545–0016.

*Form Number:* 706–A.

*Abstract:* Form 706–A is used by individuals to compute and pay the additional estate taxes due under Code section 2032A(c). IRS uses the information to determine that the taxes have been properly computed. The form is also used for the basis election of section 1016(c)(1).

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

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 180.

*Estimated Time per Respondent:* 1 hour, 19 minutes.

*Estimated Total Annual Burden Hours:* 1,678.

3. *Title:* Consent of Shareholder To Include Specific Amount in Gross Income.

*OMB Number:* 1545–0043.

*Form Number:* 972.

*Abstract:* Form 972 is filed by shareholders of corporations who agree to include a consent dividend in gross income as a taxable dividend. The IRS uses Form 972 as a check to see if an amended return is filed by the shareholder to include the amount in income and to determine if the corporation claimed the correct amount as a deduction on its tax return.

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

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

*Estimated Number of Respondents:* 100.

*Estimated Time per Respondent:* 3 hrs, 51 min.

*Estimated Total Annual Burden Hours:* 385.

4. *Title:* Dividends and Distributions.

*OMB Number:* 1545–0110.

*Form Number:* Form 1099–DIV.

*Abstract:* Form 1099–DIV is used by the IRS to ensure that dividends are properly reported as required by Internal Revenue Code section 6402, that liquidation distributions are correctly reported as required by Internal Revenue Code section 6403, and to determine whether payees are correctly reporting their income.

*Current Actions:* 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 groups.

*Estimated Number of Respondents:* 89,588,000.

*Estimated Time per Respondent:* 28 minutes.

*Estimated Total Annual Burden Hours:* 42,106,360.

5. *Title:* U.S. Departing Alien Income Tax Statement.

*OMB Number:* 1545–0138.

*Form Number:* 2063.

*Abstract:* Form 2063 is used by a departing resident alien against whom a termination assessment has not been made, or a departing nonresident alien who has no taxable income from United States sources, to certify that they have satisfied all U.S. income tax obligations. The data is used by the IRS to certify that departing aliens have complied with U.S. income tax laws.

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

*Affected Public:* Individuals or households.

*Estimated Number of Responses:* 20,540.

*Estimated Time per Response:* 50 minutes.

*Estimated Total Annual Burden Hours:* 17,049.

6. *Titles:* Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts and Form 3520–A, Annual Information Return of Foreign Trust With a U.S. Owner.

*OMB Number:* 1545–0159.

*Form Numbers:* Forms 3520 and 3520–A.

*Abstract:* U.S. persons file Form 3520 to report certain transactions with foreign trusts, ownership of foreign trusts under the rules of Internal Revenue Code sections 671 through 679, and receipt of certain large gifts or bequests from certain foreign persons. Form 3520–A is the annual information return of a foreign trust with at least one U.S. owner. The form provides information about the foreign trust, its U.S. beneficiaries, and any U.S. person who is treated as an owner of any portion of the foreign trust under the grantor trust rules.

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

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 1,820.

*Estimated Time per Respondent:* 51 hours, 56 minutes.

*Estimated Total Annual Burden Hours:* 94,537.

7. *Title:* Occupational Tax and Registration Return for Wagering.

*OMB Number:* 1545–0236.

*Form Number:* 11–C.

*Abstract:* Form 11–C is used to register persons accepting wagers, as required by Internal Revenue Code

section 4412. The IRS uses this form to register the respondent, collect the annual stamp tax imposed by Code section 4411, and to verify that the tax on wagers is reported on Form 730, Monthly Tax Return for Wagers.

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

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

*Estimated Number of Respondents:* 11,500.

*Estimated Time per Respondent:* 7 hours, 4 minutes.

*Estimated Total Annual Burden Hours:* 81,190 hours.

8. *Title:* TD 7918, Creditability of Foreign Taxes.

*OMB Number:* 1545–0746.

*Form Number:* TD 7918.

*Abstract:* Internal Revenue Code (IRC) section 901 allows a taxpayer a tax credit for the amount of any income, war profits, or excess profits taxes it has paid or accrued during the taxable year. Treasury Regulations section 1.901–2A(e) allows a dual capacity taxpayer to apply the safe harbor formula to qualifying levies when determining the credit. Section 1.901–2A(d) requires the taxpayer to provide a statement electing to use the safe harbor formula.

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

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

*Estimated Number of Responses:* 120.  
*Estimated Time per Respondent:* 20 minutes.

*Estimated Total Annual Burden Hours:* 41.

9. *Title:* Interest Charge on DISC-Related Deferred Tax Liability.

*OMB Number:* 1545–0939.

*Form Number:* 8404.

*Abstract:* Shareholders of Interest Charge Domestic International Sales Corporations (IC–DISCs) use Form 8404 to figure and report an interest charge on their DISC-related deferred tax liability. The interest charge is required by Internal Revenue Code section 995(f). IRS uses Form 8404 to determine whether the shareholder has correctly figured and paid the interest charge on a timely basis.

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

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

*Estimated Number of Respondents:* 2,000.

*Estimated Time per Respondent:* 7 hours, 47 minutes.

*Estimated Total Annual Burden Hours:* 15,580 hours.

10. *Title:* Generation-Skipping Transfer Tax Return for Distributions.

*OMB Number:* 1545–1144.

*Form Number:* Form 706–GS (D).

*Abstract:* Form 706–GS(D) is used by persons who receive taxable distributions from a trust to compute and report the generation-skipping transfer tax imposed by Internal Revenue Code section 2601. IRS uses the information to verify that the tax has been properly computed.

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

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 1,000.

*Estimated Time per Respondent:* 59 minutes.

*Estimated Total Annual Burden Hours:* 980 hours.

*11. Title:* Debt Instruments with OID; Contingent Payments; Anti-Abuse Rule.

*OMB Number:* 1545–1450.

*Form Number:* TD 8674.

*Abstract:* This regulation relates to the tax treatment of debt instruments that provide for one or more contingent payments. The regulation also treats a debt instrument and a related hedge as an integrated transaction. The regulation provides general rules, definitions, and reporting and recordkeeping requirements for contingent payment debt instruments and for integrated debt instruments.

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

*Affected Public:* Business or other for-profit organizations, individuals, and state, local, or tribal governments.

*Estimated Number of Respondents:* 180,000.

*Estimated Time per Respondent:* 29 minutes.

*Estimated Total Annual Burden Hours:* 89,000.

*12. Title:* TD 8649, Netting Rule for Certain Conversion Transactions.

*OMB Number:* 1545–1452.

*Form Number:* TD 8649

*Abstract:* Internal Revenue Code (IRC) section 1258 recharacterizes capital gains from conversion transactions as ordinary income to the extent of the time value element. Treasury Regulations section 1.1258–1 provides that certain gains and losses may be netted for purposes of determining the amount of gain recharacterized. To be eligible for netting relief, the taxpayer must identify on its books and records all the positions that are part of the conversion transaction before the close of the day on which the positions become part of the conversion transaction.

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

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

*Estimated Number of Respondents:* 50,000.

*Estimated Time per Respondent:* 6 minutes.

*Estimated Total Annual Burden Hours:* 5,000.

*13. Title:* Guidance Regarding Deduction and Capitalization of Expenditures.

*OMB Number:* 1545–1870.

*Form Number:* TD 9107.

*Abstract:* The information required to be retained by taxpayers will constitute enough documentation for purposes of substantiating a deduction. The information will be used by the agency on audit to determine the taxpayer's entitlement to a deduction. The respondents include taxpayers who engage in certain transactions involving the acquisition of a trade or business or an ownership interest in a legal entity.

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

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

*Estimated Number of Respondents:* 3,000.

*Estimated Time per Respondent:* 1 hour.

*Estimated Total Annual Burden Hours:* 3,000.

*14. Title:* Regulations Governing Practice Before the Internal Revenue Service.

*OMB Number:* 1545–1871.

*Form Number:* T.D. 9165.

*Abstract:* These regulations will ensure that taxpayers are provided adequate information regarding the limits of tax shelter advice that they receive and ensure, that practitioners properly advise taxpayers of relevant information with respect to tax shelter options.

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

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

*Estimated Number of Respondents:* 100,000.

*Estimated Time per Respondent:* 8 hours.

*Estimated Total Annual Burden Hours:* 13,333 hours.

*15. Title:* Information Return of U.S. Persons With Respect To Foreign Disregarded Entities; and Transactions Between Foreign Disregarded Entity of a Foreign Tax Owner and the Filer.

*OMB Number:* 1545–1910.

*Form Number:* Form 8858 and Sch M (Form 8858).

*Abstract:* Form 8858 and Schedule M (Form 8858) are used by certain U.S.

persons that own a foreign disregarded entity (FDE) directly or, in certain circumstances, indirectly or constructively.

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

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

*Form 8858:*

*Estimated Number of Respondents:* 20,000.

*Estimated Time per Respondent:* 35.99 hours.

*Estimated Total Annual Burden Hours:* 719,800.

*Form 8858 (Sch M):*

*Estimated Number of Respondents:* 8,000.

*Estimated Time per Respondent:* 24.75 hours.

*Estimated Total Annual Burden Hours:* 198,000 hours.

*16. Title:* Application to Participate in the Income Verification Express Service (IVES) Program.

*OMB Number:* 1545–2032.

*Form Number:* 13803.

*Abstract:* Form 13803, Application to Participate in the Income Verification Express Service (IVES) Program, is used to submit the required information necessary to complete the e-services enrollment process for IVES users and to identify delegates receiving transcripts on behalf of the principal account user.

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

*Affected Public:* Businesses and other for-profit organizations.

*Estimated Number of Respondents:* 200.

*Estimated Time per Respondent:* 30 mins.

*Estimated Total Annual Burden Hours:* 100.

*17. Title:* Employment Tax Adjustments; and Rules Relating to Additional Medicare Tax.

*OMB Number:* 1545–2097.

*Form Numbers:* TD 9405, TD 9645.

*Abstract:* This document contains final regulations relating to employment tax adjustments and employment tax refund claims. These regulations modify the process for making interest-free adjustments for both underpayments and overpayments of Federal Insurance Contributions Act (FICA) and Railroad Retirement Tax Act (RRTA) taxes and federal income tax withholding (ITW) under sections 6205(a) and 6413(a), respectively, of the Internal Revenue Code (Code).

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

*Affected Public:* Businesses and other for-profit organizations.

*Estimated Number of Respondents:*  
3,400,000.

*Estimated Time per Respondent:* 4  
hrs., 58 mins.

*Estimated Total Annual Burden  
Hours:* 16,900,000.

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

**Melody Braswell,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2023-03976 Filed 2-24-23; 8:45 am]

**BILLING CODE 4830-01-P**

## UNIFIED CARRIER REGISTRATION PLAN

### Sunshine Act Meetings

**TIME AND DATE:** March 2, 2023, 8:00 a.m.  
to 5:00 p.m., Eastern time.

**PLACE:** This meeting will take place at  
the Sheraton Virginia Beach Oceanfront,  
3501 Atlantic Avenue, Virginia Beach,  
VA 23451. The meeting will also 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: 915 0493 1016, to  
listen and participate in this meeting.  
The website to participate via Zoom  
Meeting and Screenshare is [https://  
kellen.zoom.us/meeting/register/tjUod-  
2hrToqG9IKX1BM  
YbB6S5vEnGZwCÑk](https://kellen.zoom.us/j/91504931016).

**STATUS:** This meeting will be open to the  
public.

**MATTERS TO BE CONSIDERED:** The Unified  
Carrier Registration Plan Enforcement  
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 Enforcement  
Subcommittee Chair

The Subcommittee Chair will  
welcome attendees, call the meeting to  
order, call roll for the 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  
Enforcement Subcommittee Chair

*For Discussion and Possible  
Subcommittee Action*

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

Ground Rules

> Subcommittee action only to be  
taken in designated areas on agenda

IV. Mission of the Subcommittee—UCR  
Enforcement Subcommittee Chair

*For Discussion and Possible  
Subcommittee Action*

The UCR Enforcement Subcommittee  
Chair will lead discussion to establish a  
mission statement of the Subcommittee.  
The Subcommittee may consider and  
take action to establish a mission  
statement.

V. Subcommittee Goals and  
Responsibilities—UCR Enforcement  
Subcommittee Chair

*For Discussion and Possible  
Subcommittee Action*

The Subcommittee will discuss the  
establishment of goals and  
responsibilities for the Subcommittee.  
The Subcommittee may consider and  
take action to establish goals and  
responsibilities for the Subcommittee.

VI. Review and Discussion of 2022

Enforcement Activities—UCR  
Enforcement Subcommittee Chair

The Subcommittee will review tools  
and activities undertaken in 2022 to  
conduct enforcement activities.

VII. NRS Tools—UCR Enforcement

Subcommittee Chair, Seikosoftware  
Representative, DSL Transportation  
Services, Inc.

The Subcommittee Chair, Seikosoftware  
Representative, and DSL Transportation  
Services, Inc., will review various tools  
and reports available in the NRS system  
that are available to support  
enforcement activities. As part of this  
review, the Subcommittee will also look  
at the current enforcement portal and  
discuss whether, at this time, there are  
additional features the Subcommittee  
would like the enforcement portal to  
contain.

VIII. Discussion of Data Sources

Currently Available to States and  
Other Helpful Sources—UCR

Enforcement Subcommittee Chair

The Subcommittee will identify key  
tools and sources of UCR data available  
to states, the differences in availability  
of these sources between states, and  
collect information on what would be  
helpful to provide.

IX. Discussion of Should-Have-Beens—  
UCR Enforcement Subcommittee  
Chair, DSL Transportation Services,  
Inc.

The Subcommittee Chair will review  
discussions from previous UCR  
Subcommittee and UCR Board of  
Directors Meetings regarding the use of  
Should-Have-Beens (SHBs).

X. Training—UCR Enforcement

Subcommittee Chair

The Subcommittee Chair will discuss  
training opportunities for the  
Subcommittee and those providing  
enforcement services for the UCR Plan.

XI. Other Business—UCR Enforcement  
Subcommittee Chair

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

XII. Adjournment—UCR Enforcement  
Subcommittee Chair

The Subcommittee Chair will adjourn  
the meeting.

The agenda will be available no later  
than 5:00 p.m. Eastern time, February  
23, 2023 at: <https://plan.ucr.gov>.

#### CONTACT PERSON FOR MORE INFORMATION:

Elizabeth Leaman, Chair, Unified  
Carrier Registration Plan Board of  
Directors, (617) 305-3783, [eleaman@  
board.ucr.gov](mailto:eleaman@board.ucr.gov).

**Alex B. Leath,**

*Chief Legal Officer, Unified Carrier  
Registration Plan.*

[FR Doc. 2023-04080 Filed 2-23-23; 11:15 am]

**BILLING CODE 4910-YL-P**

## DEPARTMENT OF VETERANS AFFAIRS

### Privacy Act of 1974; System of Records

**AGENCY:** Human Resources and  
Administration/Operations, Security,  
and Preparedness, Department of  
Veterans Affairs (VA).

**ACTION:** Notice of a new system of  
records.

**SUMMARY:** Pursuant to the Privacy Act of  
1974, notice is hereby given that the  
Department of Veterans Affairs (VA)  
proposes to establish a new system of  
records, entitled, "Insider Threat  
Program-VA" (196VA007). This System  
of Records allows VA to establish  
capabilities to detect, deter, and mitigate  
insider threats. VA will use the System  
of Records to facilitate management of  
insider threat inquiries; identify  
potential threats to VA resources and  
information assets; manage referrals of  
potential insider threats to and from  
internal and external partners; provide  
authorized assistance to lawful  
administrative, civil,  
counterintelligence, and criminal  
investigations; and provide statistical  
reports and meet other insider threat  
reporting requirements.

**DATES:** Comments on this new system of  
records must be received no later than  
30 days after date of publication in the  
**Federal Register**. If no public comment