

§ 391.41(b)(11). In accordance with 49 U.S.C. 31136(e) and 31315(b), each exemption will be valid for 2 years unless revoked earlier by FMCSA.

Larry W. Minor,

Associate Administrator for Policy.

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Internal Revenue Service Advisory Council; Meeting

**AGENCY:** Internal Revenue Service, Department of Treasury.

**ACTION:** Notice of meeting.

**SUMMARY:** The Internal Revenue Service Advisory Council will hold a public meeting.

**DATES:** The meeting will be held Wednesday, April 26, 2023.

**ADDRESSES:** The meeting will be held via telephone conference line.

**FOR FURTHER INFORMATION CONTACT:** Ms. Anna Brown, Office of National Public Liaison, at 202-317-6564 or send an email to [PublicLiaison@irs.gov](mailto:PublicLiaison@irs.gov).

**SUPPLEMENTARY INFORMATION:** Notice is hereby given pursuant to 5 U.S.C. 10(a)(2) of the Federal Advisory Committee Act, that a public meeting via conference line of the Internal Revenue Service Advisory Council (IRSAC) will be held on Wednesday, April 26, 2023, to discuss topics that may be recommended for inclusion in a future report of the Council. The meeting will take place at 3:00 p.m. Eastern Time.

To confirm your attendance, members of the public may contact Anna Brown at 202-317-6564 or send an email to [PublicLiaison@irs.gov](mailto:PublicLiaison@irs.gov). Attendees are encouraged to join at least five minutes before the meeting begins.

Should you wish the IRSAC to consider a written statement germane to the Council's work, please call 202-317-6564 or email [PublicLiaison@irs.gov](mailto:PublicLiaison@irs.gov).

Dated: March 24, 2023.

John A. Lipold,

Designated Federal Official, Office of National Public Liaison, Internal Revenue Service.

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## 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, 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 May 1, 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 (IRS)

1. *Title:* Application for Reduced Rate of Withholding on Whistleblower Award Payment.

*OMB Number:* 1545-2273.

*Form Number:* 14693.

*Abstract:* The Application for Reduced Rate of Withholding on Whistleblower Award Payment will be used by the whistleblower to apply for a reduction in withholding to minimize the likelihood of the IRS over withholding tax from award payments providing whistleblowers with a pre-award payment opportunity to substantiate their relevant attorney fees and court costs. The Whistleblower Office will review and evaluate the form and calculate the rate.

*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:* Individuals or households.

*Estimated Number of Annual Responses:* 100.

*Estimated Time per Response:* 45 mins.

*Estimated Total Annual Burden Hours:* 75.

2. *Title:* Country-by-Country Reporting.

*OMB Number:* 1545-2272.

*Form Number:* Form 8975 and Schedule A (Form 8975).

*Abstract:* 26 CFR 1.6038-4, issued under the authority of 26 U.S.C. 6001, 6011, 6012, 6031, 6038, and 7805, requires U.S. persons that are the ultimate parent entity of a U.S. multinational enterprise (U.S. MNE) group with annual revenue for the preceding reporting period of \$850 million or more to file Form 8975 with their income tax return. Form 8975 and Schedules A (Form 8975) are used by filers to annually report certain information with respect to the filer's U.S. MNE group on a country-by-country basis. The filer must list the U.S. MNE group's constituent entities, indicating each entity's tax jurisdiction (if any), country of organization and main business activity, and provide financial and employee information for each tax jurisdiction in which the U.S. MNE does business. The financial information includes revenues, profits, income taxes paid and accrued, stated capital, accumulated earnings, and tangible assets other than cash. Separate Schedules A (Form 8975) are filed for each tax jurisdiction in which a group has one or more constituent entities resident.

*Current Actions:* There is no change to the existing collection previously approved by OMB. However, the total burden has increased due to better estimates.

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

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

*Estimated Number of Respondents:* 2,045.

*Estimated Number of Responses:* 46,790.

*Estimated Time per Response:* 6.41 hours.

*Estimated Total Annual Burden Hours:* 299,822.

3. *Title:* Election to Expense Certain Depreciable Assets.

*OMB Number:* 1545-2197.

*Form Number:* Form 1097-BTC.

*Abstract:* Form 1097-BTC, Bond Tax Credit, is an information return used by a regulated investment company (RIC) to report tax credit bond credits distributed to shareholders.

Shareholders of the RIC include their proportionate share of the interest income attributable to the credits and are allowed to claim the proportionate share of credits on their tax returns. A RIC must report the shareholder's proportionate share of credits and gross income after the close of the RIC's tax