

may consider comments received after that date to the extent practicable and without delaying implementation of valuable or necessary modifications to a PTC system.

ADDRESSES:

Comments: Comments may be submitted by going to <https://www.regulations.gov> and following the online instructions for submitting comments.

Instructions: All submissions must include the agency name and the applicable docket number. The relevant PTC docket number for this host railroad is Docket No. FRA-2010-0064. For convenience, all active PTC dockets are hyperlinked on FRA's website at <https://railroads.dot.gov/research-development/program-areas/train-control/ptc/railroads-ptc-dockets>. All comments received will be posted without change to <https://www.regulations.gov>; this includes any personal information.

FOR FURTHER INFORMATION CONTACT:

Gabe Neal, Staff Director, Signal, Train Control, and Crossings Division, telephone: 816-516-7168, email: Gabe.Neal@dot.gov.

SUPPLEMENTARY INFORMATION: In general, Title 49 United States Code (U.S.C.) section 20157(h) requires FRA to certify that a host railroad's PTC system complies with title 49 Code of Federal Regulations (CFR) part 236, subpart I, before the technology may be operated in revenue service. Before making certain changes to an FRA-certified PTC system or the associated FRA-approved PTC Safety Plan (PTCSP), a host railroad must submit, and obtain FRA's approval of, an RFA to its PTC system or PTCSP under 49 CFR 236.1021.

Under 49 CFR 236.1021(e), FRA's regulations provide that FRA will publish a notice in the **Federal Register** and invite public comment in accordance with 49 CFR part 211, if an RFA includes a request for approval of a material modification of a signal and train control system. Accordingly, this notice informs the public that, on October 16, 2023, Conrail submitted an RFA to its PTCSP for its Interoperable Electronic Train Management System (I-ETMS) which seeks FRA's approval for a three-hour outage in December 2023 to perform an upgrade to Conrail's PTC Back Office Subsystem to improve the reliability and stability of Conrail's I-ETMS system. Conrail's RFA states that their I-ETMS system must be disabled in order to perform the PTC Back Office System upgrade. The RFA is available in Docket No. FRA-2010-0064.

Interested parties are invited to comment on Conrail's RFA to its PTC system by submitting written comments or data. During FRA's review of this railroad's RFA, FRA will consider any comments or data submitted within the timeline specified in this notice and to the extent practicable, without delaying implementation of valuable or necessary modifications to a PTC system. See 49 CFR 236.1021; see also 49 CFR 236.1011(e). Under 49 CFR 236.1021, FRA maintains the authority to approve, approve with conditions, or deny a railroad's RFA to its PTC system at FRA's sole discretion.

Privacy Act Notice

In accordance with 49 CFR 211.3, FRA solicits comments from the public to better inform its decisions. DOT posts these comments, without edit, including any personal information the commenter provides, to <https://www.regulations.gov>, as described in the system of records notice (DOT/ALL-14 FDMS), which can be reviewed at <https://www.transportation.gov/privacy>. See <https://www.regulations.gov/privacy-notice> for the privacy notice of www.regulations.gov. To facilitate comment tracking, we encourage commenters to provide their name, or the name of their organization; however, submission of names is completely optional. If you wish to provide comments containing proprietary or confidential information, please contact FRA for alternate submission instructions.

Issued in Washington, DC.

Carolyn R. Hayward-Williams,

Director, Office of Railroad Systems and Technology.

[FR Doc. 2023-23637 Filed 10-25-23; 8:45 am]

BILLING CODE 4910-06-P

DEPARTMENT OF TRANSPORTATION

National Highway Traffic Safety Administration

[U.S. DOT Docket Number NHTSA-2016-0065]

Defect and Noncompliance Notification and Reporting

AGENCY: National Highway Traffic Safety Administration (NHTSA), Department of Transportation (DOT).

ACTION: Notice and request for comment on the reinstatement of a previously approved collection of information.

SUMMARY: The National Highway Traffic Safety Administration (NHTSA) invites public comments about our intention to request approval from the Office of Management and Budget (OMB) for the

reinstatement of a previously approved information collection. Before a Federal agency can collect certain information from the public, it must receive approval from OMB. Under procedures established by the Paperwork Reduction Act of 1995, before seeking OMB approval, Federal agencies must solicit public comment on proposed collections of information, including extensions and reinstatement of previously approved collections. *This document describes a collection of information for which NHTSA intends to seek OMB approval.*

DATES: Comments must be submitted on or before December 26, 2023.

ADDRESSES: You may submit comments identified by the Docket No. NHTSA-2016-0065 through any of the following methods:

- *Electronic submissions:* Go to the Federal eRulemaking Portal at <http://www.regulations.gov>. Follow the online instructions for submitting comments.
- *Fax:* (202) 493-2251.
- *Mail or Hand Delivery:* Docket Management, U.S. Department of Transportation, 1200 New Jersey Avenue SE, West Building, Room W12-140, Washington, DC 20590, between 9 a.m. and 5 p.m., Monday through Friday, except on Federal holidays.

Instructions: All submissions must include the agency name and docket number for this notice. Note that all comments received will be posted without change to <http://www.regulations.gov>, including any personal information provided. Please see the Privacy Act heading below.

Privacy Act: Anyone is able to search the electronic form of all comments received into any of our dockets by the name of the individual submitting the comment (or signing the comment, 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 April 11, 2000 (65 FR 19477-78) or you may visit <https://www.transportation.gov/privacy>.

Docket: For access to the docket to read background documents or comments received, go to <http://www.regulations.gov> or the street address listed above. Follow the online instructions for accessing the dockets via internet.

FOR FURTHER INFORMATION CONTACT: For additional information or access to background documents, contact Jeremy Gunderson, Recall Management Division (NEF-107), Jeremy.Gunderson@dot.gov, National Highway Traffic Safety Administration, U.S. Department of Transportation, 1200

New Jersey Avenue SE, Washington, DC 20590.

SUPPLEMENTARY INFORMATION: Under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*), before an agency submits a proposed collection of information to OMB for approval, it must first publish a document in the **Federal Register** providing a 60-day comment period and otherwise consult with members of the public and affected agencies concerning each proposed collection of information. The OMB has promulgated regulations describing what must be included in such a document. Under OMB's regulation (at 5 CFR 1320.8(d)), an agency must ask for public comment on the following: (a) whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility; (b) the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used; (c) how to enhance the quality, utility, and clarity of the information to be collected; and (d) how to minimize the burden of the collection of information on those who are to respond, including the use of appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, *e.g.*, permitting electronic submission of responses. In compliance with these requirements, NHTSA asks for public comments on the following proposed collection of information for which the agency is seeking approval from OMB.

Title: Defect and Noncompliance Notification and Reporting.

OMB Control Number: 2127-0004.

Form Number(s): N/A.

Type of Request: Reinstatement of a previously approved information collection.

Type of Review Requested: Regular.

Requested Expiration Date of

Approval: 3 years from date of approval.

Summary of the Collection of Information: This notice requests comment on NHTSA's proposed reinstatement of a previously approved collection of information, designated as OMB No. 2127-0004. This collection covers the information collection requirements found within various statutory provisions of the Motor Vehicle Safety Act of 1966 (Act), 49 U.S.C. 30101, *et seq.*, that address and require manufacturer notifications to NHTSA of safety-related defects and failures to comply with Federal Motor Vehicle Safety Standards (FMVSS) in motor vehicles and motor vehicle

equipment, as well as the provision of particular information related to the ensuing owner and dealer notifications and free remedy campaigns that follow those notifications. The sections of the Act imposing these requirements include 49 U.S.C. 30118, 30119, 30120, and 30166. Many of these requirements are implemented through, and addressed with more specificity in, 49 CFR part 573, *Defect and Noncompliance Responsibility and Reports* (Part 573) and 49 CFR 577, *Defect and Noncompliance Notification* (Part 577).

Pursuant to the Act, motor vehicle and motor vehicle equipment manufacturers are obligated to notify, and then provide various information and documents to, NHTSA when a safety defect or noncompliance with FMVSS is identified in products they manufactured. *See* 49 U.S.C. 30118(b) and 49 CFR 573.6. Manufacturers are further required to notify owners, purchasers, dealers, and distributors about the safety defect or noncompliance. *See* 49 U.S.C. 30118(b), 30120(a); 49 CFR 577.7, 577.13. Manufacturers are required to provide to NHTSA copies of communications pertaining to recall campaigns that they issue to owners, purchasers, dealers, and distributors. *See* 49 U.S.C. 30166(f); 49 CFR 573.6(c)(10).

Manufacturers are also required to file with NHTSA a plan explaining how they intend to reimburse owners and purchasers who paid to have their products remedied before being notified of the safety defect or noncompliance and explain that plan in the notifications they issue to owners and purchasers about the safety defect or noncompliance. *See* 49 U.S.C. 30120(d) and 49 CFR 573.13. Manufacturers are further required to keep lists of the respective owners, purchasers, dealers, distributors, lessors, and lessees of the products determined to be defective or noncompliant and involved in a recall campaign, and are required to provide NHTSA with a minimum of eight quarterly reports and three annual reports reporting on the progress of their recall campaigns. *See* 49 U.S.C. 30118 and 49 CFR 573.7.

The Act and part 573 also contain numerous information collection requirements specific to tire recall and remedy campaigns. These requirements relate to the proper disposal of recalled tires, including a requirement that the manufacturer conducting the tire recall submit a plan and provide specific instructions to certain persons (such as dealers and distributors) addressing that disposal, and a requirement that those persons report back to the manufacturer

certain deviations from the plan. *See* 49 U.S.C. 30120(d) and 49 CFR 573.6(c)(9). The regulations also require that manufacturers report to NHTSA intentional and knowing sales or leases of defective or noncompliant tires.

49 U.S.C. 30166(n) and its implementing regulation found at 49 CFR 573.10 mandate that anyone who knowingly and willfully sells or leases for use on a motor vehicle a defective tire or a tire that is not compliant with FMVSS, and with actual knowledge that the tire manufacturer has notified its dealers of the defect or noncompliance as required under the Act, is required to report that sale or lease to NHTSA no more than five working days after the person to whom the tire was sold or leased takes possession of it.

Description of the Need for the Information and Proposed Use of the Information: This information is necessary to enable NHTSA to administer, monitor, and enforce the legal, statutory, and regulatory requirements identified above. These requirements are intended to ensure the safety of the motoring public through the proper and timely notification and remedy of defective or noncompliant motor vehicles and motor vehicle equipment.

Affected Public: Businesses or individuals.

Estimated Number of Respondents: NHTSA receives reports of defect or noncompliance from roughly 240 manufacturers per year. Accordingly, we estimate that there will be approximately 240 manufacturers per year filing defect or noncompliance reports and completing the other information collection responsibilities associated with those filings.

In summary, we estimate that there will be a total of 240 respondents per year associated with OMB No. 2127-0004.

Frequency: As circumstances necessitate.

Estimated Burden: NHTSA previously estimated an annual burden of 64,966 hours associated with this collection (of which 456 hours was contemplated for conducting supplemental recall communications under administrative activities. We continue to estimate a small burden of 2 hours annually in order to set up a manufacturer's online recalls portal account with the pertinent contact information and maintaining/ updating their account information as needed. We estimate this will require a total of 480 hours annually (2 hours × 240 MFRs).

Our prior estimates of the burden hours and cost associated with the requirements currently covered by this

information collection require adjustment as follows.

Based on current information, we estimate 240 distinct manufacturers filing an average of 976 part 573 Safety Recall Reports each year. This is a change from our previous estimate of 988 part 573 Safety Recall Reports filed by 249 manufacturers each year. In addition, with reference to the metric associated with NHTSA's Vehicle Identification Number (VIN) Look-up Tool regulation, *see* 49 CFR 573.15, we continue to estimate it takes the 17 major passenger vehicle manufacturers (those that produce more than 25,000 vehicles annually) additional burden hours to complete these Reports to NHTSA, as explored in more detail below. *See* 82 FR 60789 (December 22, 2017). Between 2017 and 2021, the major passenger vehicle manufacturers conducted an average of 355 recalls annually.

We continue to estimate that maintenance of the required owner, purchaser, dealer, and distributors lists requires 8 hours a year per manufacturer. We also continue to estimate it takes a major passenger vehicle manufacturer 40 hours to complete each part 573 Safety Recall notification report to NHTSA, and it takes all other manufacturers 4 hours. Accordingly, we estimate the annual burden hours related to the reporting to NHTSA of a safety defect or noncompliance for the 17 major passenger vehicle-manufacturers to be 14,200 hours annually (355 notices \times 40 hours/report), and that all other manufacturers require a total of 2,484 hours annually (621 notices \times 4 hours/report) to file their notices. Thus, the estimated annual burden hours related to the reporting to NHTSA of a safety defect or noncompliance is 17,164 hours (14,200 hours + 2,484 hours) + (240 MFRs \times 8 hours to maintain purchaser lists).¹

We continue to estimate that an additional 40 hours will be needed to account for major passenger vehicle manufacturers adding details to Part 573 Safety Recall Reports relating to the intended schedule for notifying its dealers and distributors and tailoring its notifications to dealers and distributors in accordance with the requirements of 49 CFR 577.13. An additional 2 hours will be needed to account for this obligation in other manufacturers' Safety Recall Reports. This burden is estimated at 15,442 hours annually (621

notices \times 2 hours/notification) + (355 notices \times 40 hours/notification).

49 U.S.C. 30166(f) requires manufacturers to provide to the Agency copies of all communications regarding defects and noncompliances sent to owners, purchasers, and dealerships. Manufacturers must index these communications by the year, make, and model of the vehicle as well as provide a concise summary of the subject of the communication. We continue to estimate this burden requires 3 hours for each vehicle recall for the 17 major passenger vehicle manufacturers, and 30 minutes for all other manufacturers for each vehicle recall. This totals an estimated 1,375.5 hours annually (355 recalls \times 3 hours for the 17 major passenger vehicle manufacturers) + (621 recalls \times .5 for all other manufacturers).

In the event a manufacturer supplied the defective or noncompliant product to independent dealers through independent distributors, that manufacturer is required to include in its notifications to those distributors an instruction that the distributors are then to provide copies of the manufacturer's notification of the defect or noncompliance to all known distributors or retail outlets further down the distribution chain within five working days. *See* 49 CFR 577.7(c)(2)(iv). As a practical matter, this requirement would only apply to equipment manufacturers, since vehicle manufacturers generally sell and lease vehicles through a dealer network, and not through independent distributors. We have estimated the burden associated with these notifications (identifying retail outlets, making copies of the manufacturer's notice, and mailing) to be 5 hours per recall campaign. Assuming an average of 3 distributors per equipment item, which is a liberal estimate given that many equipment manufacturers do not use independent distributors, the total number of burden hours associated with this third-party notification requirement is approximately 1,290 hours per year (86 recalls \times 3 distributors \times 5 hours).

As for the burden linked with a manufacturer's preparation of and notification concerning its reimbursement for pre-notification remedies, we continue to estimate that the preparation of a reimbursement plan takes approximately 4 hours annually. We also continue to estimate that an additional 1.5 hours per year is spent by the 17 major passenger vehicle manufacturers adapting the plan to particular defect and noncompliance notifications to NHTSA and adding tailored language about the plan to a particular safety recall's owner

notification letters, whereas an additional .5 hours per year is spent on this task by all other manufacturers. And we continue to estimate that an additional 12 hours annually is spent disseminating plan information, for a total of 4,827 annual burden hours ((249 MFRs \times 4 hours to prepare plan) + (355 recalls \times 1.5 hours tailoring plan for each recall) + (621 recalls \times .5 hours) + (249 MFRs \times 12 hours to disseminate plan information)).

The Safety Act and 49 CFR part 573 also contain numerous information collection requirements specific to tire recall and remedy campaigns, as well as a statutory and regulatory reporting requirement that anyone who knowingly and intentionally sells or leases a defective or noncompliant tire notify NHTSA of that activity.

Manufacturers are required to include specific information related to tire disposal in the notifications they provide NHTSA concerning identification of a safety defect or noncompliance with FMVSS in their tires, as well as in the notifications they issue to their dealers or other tire outlets participating in the recall campaign. *See* 49 CFR 573.6(c)(9). We believe our previous estimate of 12 tire recalls per year needs to be adjusted to 11 tire recalls per year to better reflect recent data. We continue to estimate that the inclusion of this additional information will require an additional two hours of effort beyond the subtotal above associated with non-tire recall campaigns. This additional effort consists of one hour for the NHTSA notification and one hour for the dealer notification for a total of 22 burden hours (11 tire recalls a year \times 2 hours per recall).

Manufacturer-owned or controlled dealers are required to notify the manufacturer and provide certain information should they deviate from the manufacturer's disposal plan. Consistent with our previous analysis, we continue to ascribe zero burden hours to this requirement since to date no such reports have been provided, and our original expectation that dealers would comply with manufacturers' plans has proven accurate.

Accordingly, we estimate 22 burden hours a year will be spent complying with the tire recall campaign requirements found in 49 CFR 573.6(c)(9).

The agency continues to estimate 1 burden hour annually will be spent preparing and submitting reports of a defective or noncompliant tire being intentionally sold or leased under 49 U.S.C. 30166(n) and its implementing regulation at 49 CFR 573.10.

¹ For more information about how we derived these and certain other estimates, please see 81 FR 70269 (October 11, 2016).

We continue to expect that nine vehicle manufacturers, who did not operate VIN-based recalls lookup systems prior to August 2013, incur certain recurring burdens on an annual basis. We continue to estimate that 100 burden hours will be spent on system and database administrator support. These 100 burden hours include: Backup data management and monitoring; database management, updates, and log management; and data transfer, archiving, quality assurance, and cleanup procedures. We continue to estimate another 100 burden hours will be incurred on web/application developer support. These burdens include: Operating system and security patch management; application/web server management; and application server system and log files management. We continue to estimate these burdens will total 1,800 hours each year (9 MFRs \times 200 hours). We also continue to estimate the recurring costs of these burden hours will be \$30,000 per manufacturer.² Furthermore, we continue to estimate that the total cost to the industry from these recurring expenses will total \$270,000, on an annual basis (9 MFRs \times \$30,000).

Changes to 49 CFR part 573 in 2013 required 27 manufacturers to update each recalled vehicle's repair status no less than every 7 days, for 15 years from the date the VIN is known to be included in the recall. This ongoing requirement to update the status of a VIN for 15 years continues to add a recurring burden on top of the one-time burden to implement and operate these online search tools. We continue to estimate that 8 affected motorcycle manufacturers will make recalled VINs available for an average of 2 recalls each year and 19 affected passenger vehicle manufacturers will make recalled VINs available for an average of 8 recalls each year. We believe it will take no more than 1 hour, and potentially less with automated systems, to update the VIN status of vehicles that have been remedied under the manufacturer's remedy program. We continue to estimate this will require 8,736 burden hours per year (1 hour \times 2 recalls \times 52 weeks \times 8 MFRs + 1 hour \times 8 recalls \times 52 weeks \times 19 MFRs) to support the requirement to update the recalls completion status of each VIN in a recall at least weekly for 15 years.

Due to a congressionally-mandated increase in the required number of quarterly reports for each recall, the number of quarterly reports that track

the completion of safety recalls has also increased. Our previous estimate of 4,498 quarterly reports received annually is now revised upwards to 5,875 quarter reports received annually. We continue to estimate it takes manufacturers 1 hour to gather the pertinent information for each quarterly report, and 10 additional hours for the 17 major passenger vehicle manufacturers to submit electronic reports. We therefore now estimate that the quarterly reporting burden pursuant to 49 U.S.C.A. 30118 totals 6,045 hours ((5,875 quarterly reports \times 1 hour/report) + (17 MFRs \times 10 hours for electronic submission)).

We continue to estimate that 20 percent of part 573 reports will involve a change or addition regarding recall components, and that at two hours per amended report, this totals 390 burden hours per year (976 recalls \times .20 = 195 recalls; 195 \times 2 = 390 hours).

Additionally, per the Bipartisan Infrastructure Law (Pub. L. 117-58, title IV, subtitle B, section 24202), manufacturers are now required to submit three (3) annual recall completion rate reports. NHTSA estimates that it will receive and average of 316 reports yearly from manufacturers. We estimate it takes manufacturers 2 hours to complete annual reports, including 1.5 hours to gather pertinent information for each report, and .5 hours for the 17 major passenger vehicle manufacturers to submit the electronic reports. We therefore estimate that the annual reporting burden pursuant to 49 U.S.C. 30118 totals 632 hours ((316 annual reports \times 1.5 hours) + (17 MFRs \times .5 hours for electronic submission)). We continue to estimate that 20 percent of Part 573 reports will involve a change or addition regarding recall components, and that at two hours per amended report, this totals 390 burden hours per year (976 recalls \times .20 = 195 recalls; 195 \times 2 = 390 hours).

As to the requirement that manufacturers notify NHTSA in the event of a bankruptcy, we expect this notification to take an estimated 2 hours to draft and submit to NHTSA. We continue to estimate that only 10 manufacturers might submit such a notice to NHTSA each year, so we calculate the total burden at 20 hours (10 MFRs \times 2 hours).

We continue to estimate that it takes the 17 major passenger vehicle manufacturers an average of 11 hours to draft their notification letters, submit them to NHTSA for review, and then finalize them for mailing to their affected owners and purchasers. We also continue to estimate it takes 8 hours for

all other manufacturers to perform this task. Accordingly, we estimate that the 49 CFR part 577 requirements result in 8,873 burden hours annually (11 hours per recall \times 355 recalls per year) + (8 hours per recall \times 621 recalls per year).

We previously calculated that about 12 percent of past recalls require an interim notification mailing, but recent trends show that 3 percent of recalls require an interim owner notification mailing. We continue to estimate the preparation of an interim notification can take up to 10 hours. We therefore estimate that 1,250 burden hours are associated with the 60-day interim notification requirement (976 recalls \times .03 = 34 recalls; 34 recalls times 10 hours per recall = 340 hours).

As for costs associated with notifying owners and purchasers of recalls, to reflect an increase in postage rates, we are revising our estimate of the cost of first-class mail notification to \$1.53 per notification, on average. This cost estimate includes the costs of printing and mailing, as well as the costs vehicle manufacturers may pay to third-party vendors to acquire the names and addresses of the current registered owners from state and territory departments of motor vehicles. In reviewing recent recall figures, we determined that an estimated 51.4 million letters are mailed yearly totaling \$78,642,000 (\$1.53 per letter \times 51,400,000 letters). The requirement in 49 CFR part 577 for a manufacturer to notify their affected customers within 60 days would add an additional \$10,223,460 (51,400,000 letters \times .03 requiring interim owner notifications = 1,542,000 letters; 1,542,000 \times \$1.53 = \$2,359,260). In total, we estimate that the current 49 CFR part 577 requirements cost manufacturers a total of \$81,001,260 annually (\$78,642,000 for owner notification letters + \$2,359,260 for interim notification letters = \$81,001,260).

Utilizing these variables, we now estimate an initial annualized cost over the next three years of \$81,271,260 per year.

Because of the forgoing burden estimates, we are revising the burden estimate associated with this collection. The 49 CFR part 573 and 49 CFR part 577 requirements found in today's notice will require 68,837.5 hours each year. Additionally, manufacturers impacted by 49 CFR part 573 and 49 CFR part 577 requirements will incur a recurring annual cost estimated at \$81,271,260 total. NHTSA welcomes further comment and data on these estimates.

Public Comments Invited: You are asked to comment on any aspects of this

² \$8,000 (for data center hosting for the physical server) + \$12,000 (for web/application developer support) = \$30,000.

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 1351.29.

Cem Hatipoglu,

Acting Associate Administrator for Enforcement.

[FR Doc. 2023-23639 Filed 10-25-23; 8:45 am]

BILLING CODE 4910-59-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request Relating to Late Filing of Certification or Notices

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 late filing of certification or notices.

DATES: Written comments should be received on or before December 26, 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. Include OMB control number 1545-2098 or Late Filing of Certification or Notices.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the revenue procedure 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.

SUPPLEMENTARY INFORMATION:

Title: Late Filing of Certification or Notices.

OMB Number: 1545-2098.

Regulation Project Number: Rev. Proc. 2008-27.

Abstract: The IRS needs certain information to determine whether a taxpayer should be granted permission to make late filings of certain statements or notices under sections 897 and 1445. The information submitted will include a statement by the taxpayer demonstrating reasonable cause for the failure to timely make relevant filings under sections 897 and 1445. This revenue procedure provides a simplified method for taxpayers to request relief for late filings under sections 1.897-2(g)(1)(ii)(A), 1.897-2(h)(2), 1.1445-2(d)(2), 1.1445-5(b)(2), and 1.1445-5(b)(4) of the Income Tax Regulations.

Current Actions: There are no changes to the regulation or burden.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profit organizations, Farms.

Estimated Number of Respondents: 250.

Estimated Time per Response: 4 hours.

Estimated Total Annual Burden Hours: 1,000 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 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: October 20, 2023.

Kerry L. Dennis,

Tax Analyst.

[FR Doc. 2023-23674 Filed 10-25-23; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request Relating to Production Tax Credit for Refined Coal

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 production tax credit for refined coal.

DATES: Written comments should be received on or before December 26, 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. Include OMB control number 1545-2158 or Production Tax Credit for Refined Coal.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the notice 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.

SUPPLEMENTARY INFORMATION:

Title: Production Tax Credit for Refined Coal.

OMB Number: 1545-2158.

Notice Number: Notice 2010-54.

Abstract: This notice sets forth interim guidance pending the issuance of regulations relating to the tax credit under § 45 of the Internal Revenue Code (Code) for refined coal. Taxpayers must