

recovered fully from that condition, has no existing residual complications, and is not taking anti-seizure medication.

Drivers who have a history of epilepsy/seizures, off anti-seizure medication, and seizure-free for 10 years, may be qualified to operate a CMV in interstate commerce. Interstate drivers with a history of a single unprovoked seizure may be qualified to drive a CMV in interstate commerce if seizure-free and off anti-seizure medication for a 5-year period or more.

As a result of MEs misinterpreting advisory criteria as regulation, numerous drivers have been prohibited from operating a CMV in interstate commerce based on the fact that they have had one or more seizures and are taking anti-seizure medication, rather than an individual analysis of their circumstances by a qualified ME based on the physical qualification standards and medical best practices.

On January 15, 2013, FMCSA announced in a notice of final disposition titled, "Qualification of Drivers; Exemption Applications; Epilepsy and Seizure Disorders," (78 FR 3069), its decision to grant requests from 22 individuals for exemptions from the regulatory requirement that interstate CMV drivers have "no established medical history or clinical diagnosis of epilepsy or any other condition which is likely to cause loss of consciousness or any loss of ability to control a CMV." Since that time, the Agency has published additional notices granting requests from individuals for exemptions from the regulatory requirement regarding epilepsy found in § 391.41(b)(8).

To be considered for an exemption from the epilepsy and seizure disorders prohibition in § 391.41(b)(8), applicants must meet the criteria in the 2007 recommendations of the Agency's Medical Expert Panel (78 FR 3069).

### III. Qualifications of Applicants

#### *Regina Botros*

Regina Botros is a 34-year-old class A commercial driver's license (CDL) holder in North Carolina. They had a single provoked seizure and have been seizure free since 2016. They have never taken anti-seizure medication. Their physician states that they are supportive of Regina Botros receiving an exemption.

#### *James Crady*

James Crady is a 48-year-old class D license holder in Ohio. They have a history of seizure disorder and have been seizure free since 2012. They take anti-seizure medication with the dosage

and frequency remaining the same since 2012. Their physician states that they are supportive of James Crady receiving an exemption.

#### *Monte Fischer*

Monte Fischer is a 47-year-old class D license holder in North Dakota. They have a history of localization epilepsy and have been seizure free since 2000. They take anti-seizure medication with the dosage and frequency remaining the same since 2020. Their physician states that they are supportive of Monte Fischer receiving an exemption.

#### *Anthony Fraulo*

Anthony Fraulo is a 33-year-old class D license holder in Connecticut. They have a history of an idiopathic generalized seizures and have been seizure free since 2010. They take anti-seizure medication with the dosage and frequency remaining the same since February 2012. Their physician states that they are supportive of Anthony Fraulo receiving an exemption.

#### *Ernestina Garcia*

Ernestina Garcia is a 55-year-old class A CDL holder in California. They have a history of epilepsy and have been seizure free since 1983. They take anti-seizure medication with the dosage and frequency remaining the same since 1983. Their physician states that they are supportive of Ernestina Garcia receiving an exemption.

#### *Anthony Hoffman*

Anthony Hoffman is a 39-year-old class D license holder in Minnesota. They have a history of seizure disorder and have been seizure free since May 2007. They take anti-seizure medication with the dosage and frequency remaining the same since May 2016. Their physician states that they are supportive of Anthony Hoffman receiving an exemption.

#### *Anthony Martin*

Anthony Martin is a 55-year-old class A CDL holder in Virginia. They have a history of seizure disorder and have been seizure free for more than 40 years. They take anti-seizure medication with the dosage and frequency remaining the same since 2013. Their physician states that they are supportive of Anthony Martin receiving an exemption.

#### *Levi Read*

Levi Read is a 31-year-old class A CDL holder in Maine. They have a history of seizure disorder and have been seizure free since 2015. They take anti-seizure medication with the dosage and frequency remaining the same since

2015. Their physician states that they are supportive of Levi Read receiving an exemption.

#### *Mark Shirkey*

Mark Shirkey is a 47-year-old class A CDL holder in Indiana. They have a history of seizure and have been seizure free for over 20 years. They take anti-seizure medication with the dosage and frequency remaining the same since July 2020. Their physician states that they are supportive of Mark Shirkey receiving an exemption.

#### *Dustin Sumner*

Dustin Sumner is a 33-year-old class DA CDL holder in Kentucky. They have a history of a single provoked seizure and have been seizure free since July 22, 2014. They have never taken anti-seizure medication. Their physician states that they are supportive of Dustin Sumner receiving an exemption.

#### *Jaycee VanHouten*

Jaycee VanHouten is a 52-year-old class R license holder in Colorado. They have a history of generalized epilepsy and have been seizure free since 2014. They take anti-seizure medication with the dosage and frequency remaining the same since 2014. Their physician states that they are supportive of Jaycee VanHouten receiving an exemption.

### IV. Request for Comments

In accordance with 49 U.S.C. 31136(e) and 31315(b), FMCSA requests public comment from all interested persons on the exemption petitions described in this notice. We will consider all comments received before the close of business on the closing date indicated under the **DATES** section of the notice.

#### **Larry W. Minor,**

*Associate Administrator for Policy.*

[FR Doc. 2024-03354 Filed 2-16-24; 8:45 am]

**BILLING CODE 4910-EX-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Taxpayer Advocacy Panel Committee; Charter Renewal

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice.

**SUMMARY:** The Charter for the Taxpayer Advocacy Panel Committee (TAP), has been renewed for a two-year period beginning February 12, 2024.

**FOR FURTHER INFORMATION CONTACT:** Ms. Shawn Collins, Taxpayer Advocacy Panel Acting Director, at

*TaxpayerAdvocacyPanel@irs.gov*. For questions about TAP, call the TAP toll-free number, 1-888-912-1227.

**SUPPLEMENTARY INFORMATION:** Notice is hereby given under section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988), and with the approval of the Secretary of the Treasury to announce the charter renewal for the Taxpayer Advocacy Panel Committee (TAP). The TAP purpose is to provide a taxpayer perspective to the Internal Revenue Service (IRS) on critical tax administrative programs. The TAP shall provide listening opportunities for taxpayers to independently identify suggestions or comments to improve IRS customer service through grass roots outreach efforts, and have direct access to elevate improvement recommendations to the appropriate operating divisions. The TAP shall also serve as a focus group to provide suggestions and/or recommendations directly to IRS management on IRS strategic initiatives.

Dated: February 13, 2024.

**Shawn Collins,**

*Acting Director, Taxpayer Advocacy Panel.*

[FR Doc. 2024-03332 Filed 2-16-24; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Notice 2024-2

**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, Miscellaneous Changes Under the SECURE 2.0 Act of 2022.

**DATES:** Written comments should be received on or before April 22, 2024 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 Number 1545-2317—Miscellaneous Changes Under the SECURE 2.0 Act of 2022" 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*.

#### SUPPLEMENTARY INFORMATION:

*Title:* Miscellaneous Changes Under the SECURE 2.0 Act of 2022.

*OMB Number:* 1545-2317.

*Notice Number:* 2024-2.

*Abstract:* Section 72(t)(1) generally imposes a 10 percent additional tax on any distribution from a qualified retirement plan within the meaning of section 4974(c), unless the distribution qualifies for one of the exceptions listed in section 72(t)(2). Section 72(t)(2)(L)(iii) provides that, in order to be considered a terminally ill individual, an employee must furnish sufficient evidence to the plan administrator. This information will be used by a plan administrator to determine whether an individual is eligible for a terminal illness distribution and thus eligible for the exception to the 10 percent additional tax under section 72(t)(2)(L).

*Current Actions:* There are no changes to the notice at this time.

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

*Affected Public:* Individuals and Households.

*Estimated Number of Respondents:* 500.

*Estimated Time per Respondent:* 15 mins.

*Estimated Total Annual Burden Hours:* 125.

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: February 12, 2024.

**Martha R. Brinson,**

*Tax Analyst.*

[FR Doc. 2024-03367 Filed 2-16-24; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Agency Collection Activities; Requesting Comments on Certified Professional Employer Organization (CPEO) Program

**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 proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning CPEO online system Identity Verification Application, Responsible Individual Personal Attestation (RIPA), Certified Professional Employer Organization Application, Form 14751, Form 8973, and TD 9860.

**DATES:** Written comments should be received on or before April 22, 2024 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 No. 1545-2266" in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this collection should be directed to Jon Callahan, (737) 800-7639, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through email at *jon.r.callahan@irs.gov*.

**SUPPLEMENTARY INFORMATION:** The IRS is currently seeking comments concerning