

in the public interest. If the information outlined in the HMR and described in this notice is not provided in a special permit request, it is unlikely that a special permit would be issued in the public interest as the application would not be sufficient.

Finally, PHMSA will consider the length of time that the special permit issued in the public interest should remain in effect. New special permits are limited to a maximum of two years in duration by 49 U.S.C. 5117(a)(2). Emergencies—e.g., natural disasters, failure of containment of a hazardous material in transport, etc.—require quick decision-making by PHMSA to mitigate the potential hazards to the public and the environment. Special permits issued in the public interest, such as in the case of emergencies, typically are only issued for an amount of time expected to be sufficient to address the emergency.

## VI. Future Actions

This notice serves as guidance for interested parties looking to obtain special permits in the public interest. PHMSA encourages applicants seeking a special permit in the public interest to ensure applications include all necessary information to address the requirements of the HMR as outlined in this notice.

Issued in Washington, DC, on March 7, 2024.

**William S. Schoonover,**

*Associate Administrator of Hazardous Materials Safety, Pipeline and Hazardous Materials Safety Administration.*

[FR Doc. 2024-05250 Filed 3-12-24; 8:45 am]

**BILLING CODE 4910-60-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Proposed Collection; Comment Request Relating to Carryover of Passive Activity Losses and Credits and At-Risk Losses to Bankruptcy Estates of Individuals**

**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 carryover of passive activity losses and credits and at-risk losses to bankruptcy estates of individuals.

**DATES:** Written comments should be received on or before May 13, 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](mailto:pra.comments@irs.gov). Please include OMB Number 1545-1375 or TD 8537 in the Subject Line of the message. Requests for additional information or copies of this regulation should be directed to Sara Covington, at (202) 317-5744 or Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [Sara.L.Covington@irs.gov](mailto:Sara.L.Covington@irs.gov).

#### **SUPPLEMENTARY INFORMATION:**

**Title:** Carryover of Passive Activity Losses and Credits and At-Risk losses to Bankruptcy Estates for Individuals.

**OMB Number:** 1545-1375.

**Regulation Project Number:** T.D. 8537.

**Abstract:** These regulations relate to the application of carryover of passive activity losses and credits and at risk losses to the bankruptcy estates of individuals. The final regulations affect individual taxpayers who file bankruptcy petitions under chapter 7 or chapter 11 of title 11 of the United States Code and have passive activity losses and credits under section 469 or losses under section 465.

**Current Actions:** There are no changes being made to this existing regulation or to the paperwork burden previously approved by OMB.

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

**Affected Public:** Individuals or households.

**Estimated Number of Respondents:** 500.

**Estimated Time per Respondent:** 12 Minutes.

**Estimated Total Annual Burden Hours:** 100.

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. 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: March 6, 2024.

**Sara L. Covington,**

*IRS Tax Analyst.*

[FR Doc. 2024-05257 Filed 3-12-24; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Proposed Collection; Comment Request for Form 8582**

**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, Passive Activity Loss Limitations.

**DATES:** Written comments should be received on or before May 13, 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](mailto:pra.comments@irs.gov). Include "OMB Number 1545-1008—Passive Activity Loss Limitations" 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](mailto:Martha.R.Brinson@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Passive Activity Loss Limitations.

*OMB Number:* 1545-1008.

*Form Number:* 8582.

*Abstract:* Internal Revenue Code section 469 limits the passive activity losses that a taxpayer may deduct. The passive activity losses from passive activities, to the extent that they exceed income from passive activities, cannot be deducted against nonpassive income. Form 8582 is used to figure the passive activity loss allowed and the actual loss to be reported on the tax returns.

*Current Actions:* There is no change to the form at this time.

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

*Affected Public:* Individuals or households, estates, and trusts.

*Estimated Number of Respondents:* 250,000.

*Estimated Time per Respondent:* 3 hours, 30 minutes.

*Estimated Total Annual Burden Hours:* 875,000.

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: March 5, 2024.

**Martha R. Brinson,**

*Tax Analyst.*

[FR Doc. 2024-05334 Filed 3-12-24; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Proposed Collection; Comment Request for Form 1099-A**

**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, Acquisition or Abandonment of Secured Property.

**DATES:** Written comments should be received on or before May 13, 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](mailto:pra.comments@irs.gov). Include "OMB Number 1545-0877—Acquisition or Abandonment of Secured Property" 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](mailto:Martha.R.Brinson@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Acquisition or Abandonment of Secured Property.

*OMB Number:* 1545-0877.

*Form Number:* 1099-A.

*Abstract:* This form is used by persons who lend money in connection with a trade or business, and who acquire an interest in the property that is security for the loan or who have reason to know that the property has been abandoned, to report the acquisition or abandonment.

*Current Actions:* There are no changes being made to the form at this time.

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

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

*Estimated Number of Responses:* 466,000.

*Estimated Time per Response:* 9 minutes.

*Estimated Total Annual Burden Hours:* 74,560.

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: March 5, 2024.

**Martha R. Brinson,**

*Tax Analyst.*

[FR Doc. 2024-05333 Filed 3-12-24; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Proposed Collection; Comment Request for Form 8924**

**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