

information to be collected will be used to associate a foreign-registered unmanned aircraft operating in the United States with Remote Identification to the unmanned aircraft operator.

**DATES:** Written comments should be submitted by May 9, 2024.

**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.

**FOR FURTHER INFORMATION CONTACT:**

Benjamin Walsh by email at: [ben.walsh@faa.gov](mailto:ben.walsh@faa.gov); phone: 202–267–8233

**SUPPLEMENTARY INFORMATION:**

*Public Comments Invited:* You are asked to comment on any aspect of this information collection, including (a) Whether the proposed collection of information is necessary for FAA’s performance; (b) the accuracy of the estimated burden; (c) ways for FAA to enhance the quality, utility and clarity of the information collection; and (d) ways that the burden could be minimized without reducing the quality of the collected information.

*OMB Control Number:* 2120–0782.

*Title:* Identification of Foreign-Registered Civil Unmanned Aircraft Operating in the United States.

*Form Numbers:* N/A.

*Type of Review:* Renewal of an information collection.

*Background:* The **Federal Register** Notice with a 60-day comment period soliciting comments on the following collection of information was published on November 6, 2023 (88 FR 76268). The unmanned aircraft remote identification operating requirements in Title 14 Code of Federal Regulations, Part 89 apply to persons operating foreign civil unmanned aircraft in the United States. The FAA must be able to correlate the remote identification message elements broadcast by foreign civil unmanned aircraft operated in the United States against information that helps FAA and law enforcement identify a person responsible for the operation of the foreign civil unmanned aircraft. Where unmanned aircraft are registered in a foreign jurisdiction, the FAA may not have access to information regarding the unmanned aircraft or its registered owner. Thus, the FAA is allowing a person to operate foreign-registered civil unmanned aircraft with remote identification in the United

States only if the person submits a notice of identification to the Administrator in accordance with title 14 Code of Federal Regulations section 89.130. The notice can be submitted online using the notice of identification form in FAA Drone Zone (<https://faadronezone.faa.gov/>). The notice includes the following information to allow FAA to associate an unmanned aircraft to a responsible person:

(1) An indication whether the person operating the foreign registered civil unmanned aircraft in the United States is an organization or an individual.

(2) The name of the person operating the foreign registered civil unmanned aircraft in the United States, and, if applicable, the person’s authorized representative.

(3) The physical address of the person operating the foreign registered civil unmanned aircraft in the United States, and, if applicable, the physical address for the person’s authorized representative. If the operator or authorized representative does not receive mail at the physical address, a mailing address must also be provided.

(4) The telephone number(s) where the person operating the foreign registered civil unmanned aircraft in the United States, and, if applicable, the person’s authorized representative can be reached while in the United States.

(5) The email address of the person operating the foreign registered civil unmanned aircraft in the United States, and, if applicable, the email address of the person’s authorized representative.

(6) An indication whether the unmanned aircraft is a standard remote identification unmanned aircraft or has a remote identification broadcast module.

(7) The unmanned aircraft manufacturer and model name.

(8) The serial number of the unmanned aircraft or remote identification broadcast module.

(9) The country of registration of the unmanned aircraft.

(10) The registration number.

Once a person submits an online notice of identification, the FAA will issue a confirmation of identification. A person operating a foreign-registered unmanned aircraft in the United States must maintain the confirmation of identification at the unmanned aircraft’s control station and must produce it when requested by the FAA or a law enforcement officer. An electronic copy is acceptable.

The holder of a confirmation of identification must ensure the information provided under § 89.130(a) remains accurate and is updated prior to operating a foreign registered civil

unmanned aircraft with remote identification in the United States. The confirmation of identification expires after one year and can be cancelled or renewed online at FAA Drone Zone.

*Respondents:* Operators of foreign-registered civil unmanned aircraft with remote identification, as needed (prior to operating in the airspace of the United States) are mandated to report information to this collection. The FAA uses information provided by operators of foreign-registered civil unmanned aircraft operating in the airspace of the United States to identify those aircraft.

*Frequency:* As needed prior to operation of a foreign-registered civil unmanned aircraft in the United States.

*Estimated Average Burden per Response:* 36 minutes per response.

*Estimated Total Annual Burden:* 36 minutes per respondent, 762 hours per year total for all respondents.

Issued in Washington, DC, on April 4, 2024.

**Marcus Cunningham,**

*Acting Manager, Emerging Technologies Division, AFS-700.*

[FR Doc. 2024–07475 Filed 4–8–24; 8:45 am]

**BILLING CODE 4910–13–P**

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 8823

**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 Form 8823, Low-Income Housing Credit Agencies Report of Noncompliance or Building Disposition.

**DATES:** Written comments should be received on or before June 10, 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 the OMB Control Number 1545–1204 or Form 8823 in the Subject line. Requests for additional

information or copies of the form and instructions should be directed to, Sara Covington, (202) 317-5744 or through the internet at [sara.l.covington@irs.gov](mailto:sara.l.covington@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Low-Income Housing Credit Agencies Report of Noncompliance or Building Disposition.

*OMB Number:* 1545-1204.

*Form Number:* 8823.

*Abstract:* Under Internal Revenue Code section 42(m)(1)(B)(iii), state housing credit agencies are required to notify the IRS of any building disposition or noncompliance with the low-income housing tax credit provisions. A separate form must be filed for each building that is not in compliance. The IRS uses this information to determine whether the low-income housing credit is being correctly claimed and whether there is any credit recapture.

*Current Actions:* There are no changes being made to the form at this time, changes to the burden estimates are due to IRS most current filing data.

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

*Affected Public:* State or local government housing credit agencies.

*Estimated Number of Respondents:* 14,474.

*Estimated Time per Respondent:* 15.16 hours.

*Estimated Total Annual Burden Hours:* 219,426.

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: April 3, 2024.

**Sara L. Covington,**

*IRS Tax Analyst.*

[FR Doc. 2024-07456 Filed 4-8-24; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Proposed Collection; Comment Request for Special Rules and Certificate of Partner-Level Items To Reduce Withholding**

**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 special rules and certificate of partner-level items to reduce withholding.

**DATES:** Written comments should be received on or before June 10, 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 control number 1545-1934 or Special Rules and Certificate of Partner-Level Items to Reduce Section 1446 Withholding.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulation or form 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](mailto:Kerry.L.Dennis@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Special Rules and Certificate of Partner-Level Items to Reduce Section 1446 Withholding.

*OMB Number:* 1545-1934.

*Regulation and Form Number:* T.D. 9394 and Form 8404-C.

*Abstract:* T.D. 9394 contains final regulations regarding when a partnership may consider certain deductions and losses of a foreign partner to reduce or eliminate the partnership's obligation to pay withholding tax under section 1446 on effectively connected taxable income allocable under section 704 to such partner. Form 8804-C is used by a foreign partner that voluntarily submit to the partnership if it chooses to provide a certification that could reduce or eliminate the partnership's withholding tax obligation under section 1446 (1446 tax) on the partner's allocable share of effectively connected income (ECTI) from the partnership.

*Current Actions:* There is no change to the paperwork burden previously approved by OMB.

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

*Affected Public:* Businesses and other for-profit organizations, Individuals or Households, and Not-for-Profit Organizations.

**Form 8804-C**

*Estimated Number of Respondents:* 1,000.

*Estimated Time per Response:* 18.7 hours.

*Estimated Total Annual Burden Hours:* 18,700 hours.

**TD 9394**

*Estimated Number of Respondents:* 1.

*Estimated Time per Response:* 1 hours.

*Estimated Total Annual Burden Hours:* 1 hour.

*Total Number of Respondents:* 1,001.

*Total Estimated Annual Burden Hours:* 18,701.

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