

DEPARTMENT OF THE TREASURY**Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Departmental Offices Information Collection Requests**

AGENCY: Departmental Offices, U.S. 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 August 30, 2024 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. 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: Copies of the submissions may be obtained from Spencer W. Clark by emailing PRA@treasury.gov, calling (202) 927-5331, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

1. *Title:* Treasury International Capital Form SLT, “Aggregate Holdings, Purchases and Sales, and Fair Value Changes of Long-Term Securities by U.S. and Foreign Residents”.

OMB Control Number: 1505-0235.

Type of Review: Extension without change of a currently approved collection.

Description: Form SLT is part of the Treasury International Capital (TIC) reporting system, which is required by law (22 U.S.C. 286f; 22 U.S.C. 3103; E.O. 10033; 31 CFR part 128) for the purpose of providing timely information on international capital movements. Form SLT is used to collect monthly data on cross-border ownership by U.S. and foreign residents of long-term securities, purchases and sales of long-term securities, and changes in fair value of long-term securities, for portfolio investment purposes. These data are used by the U.S. Government in the

formulation of international and financial policies and for the preparation of the U.S. balance of payments accounts and the U.S. international investment position. Form SLT is filed by U.S.-resident custodians, U.S.-resident issuers of long-term securities, and U.S.-resident end-investors (including endowments, foundations, pension funds, mutual funds, and other investment managers/advisors/sponsors) in long-term foreign securities.

Form: Treasury International Capital Form SLT.

Affected Public: Businesses or other for-profits, Not-for-profit Institutions.

Estimated Number of Respondents: 429.

Frequency of Response: Monthly.

Estimated Total Number of Annual Responses: 5,148.

Estimated Time per Response: 14.5 hours.

Estimated Total Annual Burden Hours: 74,882.

2. *Title:* Coronavirus State and Local Fiscal Recovery Funds Program.

OMB Control Number: 1505-0271.

Type of Review: Revision of a currently approved collection.

Description: Sections 602 and 603 of the Social Security Act (the “Act”), as added by section 9901 of the American Rescue Plan Act of 2021, Public Law 117-2 (Mar. 11, 2021) authorized the Coronavirus State Fiscal Recovery Fund (“CSFRF”) and Coronavirus Local Fiscal Recovery Fund (“CLFRF”) respectively (referred to as the “Coronavirus State and Local Fiscal Recovery Funds” or “SLFRF”). The SLFRF provided \$350 billion in total funding for the U.S. Department of the Treasury

(“Treasury”) to make payments to States (defined to include the District of Columbia, U.S. Territories (defined to include Puerto Rico, U.S. Virgin Islands, Guam, Northern Mariana Islands, and American Samoa), Tribes, Metropolitan cities, Counties, Consolidated Governments, and (through States) Non-entitlement units of local government (collectively the “eligible entities”) to (1) respond to the COVID-19 public health emergency or its negative economic impacts, including providing assistance to households, small business, nonprofits, and impacted industries, such as tourism, travel, and hospitality; (2) respond to workers performing essential work during the COVID-19 pandemic by providing premium pay to eligible workers of the State, U.S. Territory, Tribal government, Metropolitan city, County, or Non-entitlement units of local government who are performing essential work or by providing grants to eligible employers

that have eligible workers; (3) provide of government services, to the extent COVID-19 caused a reduction of revenues collected in the most recent full fiscal year of the State, U.S. Territory, Tribal government, Metropolitan city, County, or Non-entitlement units of local government; or (4) make necessary investments in water, sewer, or broadband infrastructure, (5) provide emergency relief from natural disasters or the negative economic impacts of natural disasters including temporary emergency housing, food assistance, financial assistance for lost wages, and other immediate needs; (6) use funds for projects eligible under 26 programs administered by the Department of Transportation (“Surface Transportation projects”), or (7) use funds for projects eligible under Title I of the Housing and Community Development Act of 1974 (“Title I projects”).

Title I projects require the implementing recipients to submit to Treasury a National Environmental Review Act (NEPA) Environmental Certification form under certain circumstances. This form can be found on the Treasury website.

To administer the SLFRF program, a Project and Expenditure (P&E) Report is required to be submitted by recipients quarterly or annually based on their “reporting tier” provided in the Compliance and Reporting Guidance. The first quarterly reports were due January 31, 2022 for certain recipients. The first annual reports were due April 30, 2022. The P&E Report has been updated periodically to accommodate new reporting needs corresponding to updated program guidance offered through interim final rules (IFRs) and frequently asked questions (FAQs) and will be continuously updated throughout the program’s period of performance. Existing and anticipated future updates are reflected in the estimated time per response for reporting.

Final program reports will be due in accordance to guidelines established in 2 CFR 200.344, and property, real property, and equipment disposition procedures must be followed in accordance with 2 CFR 200.311, 200.313, and 200.314, as well as in accordance with additional guidance issued by Treasury.

Form: Award and Payment Forms and associated forms; Annual Recovery Performance Plan and Distribution Templates; Annual and Quarterly Project and Expenditure Reports, National Environmental Protection Act (NEPA) Review Certification Form for Title I projects, disposition and

associated forms, and the Impact Story submission form.

Affected Public: State, Territorial, Tribal, and certain Local Governments.

Estimated Number of Respondents: 30,000.

Frequency of Response: As required.

Estimated Total Number of Annual Responses: 82,874.

Estimated Time per Response: 15 minutes to 1 hour for Award and Payment forms, up to 100 hours for Annual Recovery Plan Performance Reports, up to 15 hours for annual and quarterly Project and Expenditure Reports, up to 2 hours for Title I NEPA Environmental Reviews, and up to 1 hour for optional impact story submissions, in addition to time spent on previously collected items.

Estimated Total Annual Burden Hours: 628,494.

Authority: 44 U.S.C. 3501 *et seq.*

Spencer W. Clark,

Treasury PRA Clearance Officer.

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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, U.S. Department of the Treasury.

ACTION: Notice.

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 August 30, 2024 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. 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: Copies of the submissions may be obtained from Melody Braswell by emailing PRA@treasury.gov, calling

(202) 622-1035, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

1. *Title:* Payout Requirements for Type III Supporting Organizations that are not Functionally Integrated.

OMB Number: 1545-2157.

Regulation Project Number: TD 9605.

Abstract: This document contains final regulations regarding the requirements to qualify as a Type III supporting organization that is operated in connection with one or more supported organizations. The regulations reflect changes to the law made by the Pension Protection Act of 2006. The regulations will affect Type III supporting organizations and their supported organizations.

Current Actions: There is no change in the paperwork burden previously approved by OMB. However, the estimated number of responses were updated based on current filing data.

Type of Review: Extension of a currently approved collection.

Affected Public: Not-for-profit institutions, State, local or Tribal governments.

Estimated Number of Respondents: 6,089.

Estimated Time per Respondent: 2 hours.

Estimated Total Annual Burden Hours: 12,178.

2. *Title:* Limited Payability Claim Against the United States for Proceeds of An Internal Revenue Refund Check.

OMB Number: 1545-2024.

Document Number: 13818.

Abstract: Form 13818, *Limited Payability Claim Against the United States for the Proceeds of an Internal Revenue Refund Check*, is sent to the payee (taxpayer). This form is designed to provide taxpayers a method to file a claim for a replacement check when the original check is over 12 months old.

Current Actions: There are no changes to the burden previously approved by OMB. This request is to extend the current approval for another 3 years.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households, Businesses, and other for-profit organizations.

Estimated Number of Respondents: 6,000.

Estimated Time per Respondent: 1 hr.

Estimated Total Annual Burden Hours: 6,000.

3. *Title:* U.S. Information Return—Trust Accumulation of Charitable Amounts.

OMB Number: 1545-0094.

Form Number: 1041-A.

Abstract: Form 1041-A is used to report the information required in Internal Revenue Code section 6034 concerning accumulation and distribution of charitable amounts. Trusts claiming a contributions deduction under section 642(c) or split-interest trusts described in section 4947(a)(2) use Form 1041-A to report information required by section 6034.

Current Actions: There are changes (reduction in filers) in the paperwork burden previously approved by OMB. The Tax Cuts and Jobs Act of 2017 (Pub. L. 115-97) amended section 641(c)(2). As a result, Electing Small Business Trusts (ESBTs) are no longer subject to the charitable information reporting requirements under section 6034 and do not file Form 1041-A. This form is being submitted for renewal purposes only.

Type of Review: Extension of a currently approved collection.

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

Estimated Number of Respondents: 6,700.

Estimated Time per Respondent: 36 hours, 40 minutes.

Estimated Total Annual Burden Hours: 245,622.

4. *Title:* Information Reporting Requirements under Code sec. 6039.

OMB Number: 1545-2129.

Document Number: Forms 3921 and 3922.

Abstract: Form 3921 is a copy of the information return filed with the Internal Revenue Service by the corporation which transferred shares of stock to a recipient. Form 3922 is used by the corporation to record a transfer of the legal title of a share of stock acquired by the employee where the stock was acquired pursuant to the exercise of an option described in Internal Revenue Code section 423(c). Treasury Decision 9470 contains the final regulations relating to the return and information statement requirements under Internal Revenue Code section 6039. These regulations reflect changes to section 6039 made by section 403 of the Tax Relief and Health Care Act of 2006.

Current Actions: There are no changes to the burden previously approved by OMB. This request is to extend the current approval for another 3 years.

Type of Review: Extension of a currently approved collection.

Affected Public: Business and other for-profit organizations.

Estimated Number of Respondents: 6,676,894.

Estimated Time per Respondent: 25 min.