

preceding Title VI Order. Specifically, new information will include community participation plans and pre-award assessments, in addition to the Title VI plans and compliance reviews collected under the preceding Title VI Order that will continue to be collected under DOT Order 1000.12C. Because OAs are authorized by the Title VI Order to tailor their financial assistance application guidelines, the actual information collected may vary between OAs. A copy of the Department's proposed Title VI pre-award assessment template form is available for public comment in the docket.

To help commenters provide information that will better allow the Department to include the appropriate paperwork burden within this collection, we offer the following clarifications. A "collection of information," is defined as "the obtaining, causing to be obtained, soliciting, or requiring the disclosure to an agency, third parties or the public of information by or for an agency by means of identical questions posed to, or identical reporting, recordkeeping, or disclosure requirements imposed on, ten or more persons." 5 CFR 1320.3(c)(1). The activities that constitute the "burden" associated with a collection are defined in 5 CFR 1320.3(b)(1) as "the total time, effort, or financial resources expended by persons to generate, maintain, retain, or disclose or provide information to or for a Federal agency." Importantly, this burden is not necessarily the same as the entire regulatory burden for a program or an aspect of a program.

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 the Department's performance; (b) the accuracy of the estimated burden; (c) ways for the Department 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. The agency will summarize and/or include your comments in the request for OMB's clearance of this information collection.

Respondents: Airports, cities, counties, ports, Metropolitan Planning Organizations, railroads, shipyards, States, transit agencies, and universities.

Estimated Annual Burden per Respondent: Burden hours are provided by OA based on the specific Title VI compliance activity. The total number listed is the number that would be required to complete all five identified activities (Title VI Assurances, Pre-

Award Assessments, Title VI Plans, Community Participation Plans, and Compliance Reviews). Because certain activities, such as Compliance Reviews and the Pre-Award Assessment Form, will not apply to every recipient every year, the actual burden per respondent is likely to be lower.

Federal Aviation Administration: 43 hours (1 hour for Title VI Assurances, 2 hours for Pre-Award Assessments, 20 hours for Title VI plans, 10 hours for Community Participation Plans, 10 hours for Compliance Reviews)

Federal Highway Administration: 138 hours (1 hour for Title VI Assurances, 5 hours for Pre-Award Assessments, 60 hours for Title VI plans, 40 hours for Community Participation Plans, 32 hours for Compliance Reviews)

Federal Motor Carrier Safety Administration: 13 hours (1 hour for Title VI Assurances, 3 hours for Pre-Award Assessments, 3 hours for Title VI plans, 3 hours for Community Participation Plans, 3 hours for Compliance Reviews)

Federal Railroad Administration: 209 hours (1 hour for Title VI Assurances, 8 hours for Pre-Award Assessments, 80 hours for Title VI plans, 80 hours for Community Participation Plans, 40 hours for Compliance Reviews)

Federal Transit Administration: 37 hours (1 hour for Title VI Assurances, 3 hours for Pre-Award Assessments, 16 hours for Title VI plans, 2 hours for Community Participation Plans, 15 hours for Compliance Reviews)

Maritime Administration: 163 hours (1 hour for Title VI Assurances, 22 hours for Pre-Award Assessments, 20 hours for Title VI plans, 40 hours for Community Participation Plans, 80 hours for Compliance Reviews)

National Highway Traffic Safety Administration: 141 hours (1 hour for Title VI Assurances, 40 hours for Pre-Award Assessments, 40 hours for Title VI plans, 60 hours for Community Participation Plans)

Office of the Secretary: 49 hours (1 hour for Title VI Assurances, 8 hours for Pre-Award Assessments, 25 hours for Title VI plans, 15 hours for Community Participation Plans)

Pipeline and Hazardous Materials Safety Administration: 16 hours (1 hour for Title VI Assurances, 7 hours for Pre-Award Assessments, 6 hours for Title VI plans, 2 hours for Community Participation Plans)

Estimated Total Annual Burden: 133,422 hours, Department-wide. A breakdown of the total burden by OA is included below.

Federal Aviation Administration: 59,800 hours

Federal Highway Administration: 7,314 hours

Federal Motor Carrier Safety Administration: 1,672 hours

Federal Railroad Administration: 6,360 hours

Federal Transit Administration: 10,508 hours

Maritime Administration: 15,948 hours

National Highway Traffic Safety Administration: 10,716 hours

Office of the Secretary: 2,940 hours

Pipeline and Hazardous Materials Safety Administration: 4,400 hours

Authority: The Paperwork Reduction Act of 1995; 44 U.S.C. chapter 35, as amended; and 49 CFR 1.49.

Issued in Washington, DC, on September 25, 2024.

Peter Constantine,

Assistant General Counsel for General Law.

[FR Doc. 2024-22302 Filed 9-27-24; 8:45 am]

BILLING CODE 4910-9X-P

DEPARTMENT OF TRANSPORTATION

Office of the Secretary

[Docket No. DOT-OST-2023-0099]

Privacy Act of 1974; System of Records

AGENCY: Office of the Departmental Chief Information Officer, Office of the Secretary of Transportation, DOT.

ACTION: Notice of a modified system of records.

SUMMARY: In accordance with the Privacy Act of 1974, the United States Department of Transportation (DOT) intends to rename, update, and reissue an existing system of records notice currently titled "DOT/ALL 24 Departmental Office of Civil Rights (DOCR) System." This Notice is necessary for DOT records that are not covered by the Government-wide System of Records Notices (SORNs) for the Office of Personnel Management (OPM/GOVT-1) and the Equal Employment Opportunity Commission (EEOC/GOVT-1). OPM/GOVT-1 covers general personnel records pertaining to Federal employees. The EEOC/GOVT-1 covers equal employment opportunity records pertaining to claims by Federal employees and applicants for Federal employment who allege they have been discriminated against by a Federal agency under title VII of the Civil Act of 1964, as amended; section 15 of the Age Discrimination in Employment Act, section 501 of the Rehabilitation Act of 1973, as amended; and the Equal Pay Act. The DOT system known as the DOCR General Support System (GSS)

covers Disadvantaged Business Enterprise (DBE) appeal records and includes correspondence, inquiries, complaints, and appeals filed by individuals, small businesses, or representatives of individuals or small businesses who believe they have been subjected to prohibited discrimination or retaliation by a DOT federally assisted or federally conducted program or activity. Modification to DOT/ALL 24 is necessary due to updates, consolidation and processes used to manage the records in the system.

DATES: Submit comments on or before October 30, 2024. The Department may publish an amended Systems of Records Notice considering any comments received. This modified system will be effective immediately upon publication. The routine uses will be effective October 30, 2024.

ADDRESSES: You submit comments, identified by docket number DOT–OST–2023–0099 by any of the following methods:

- *Federal Rulemaking Portal:* <https://www.regulations.gov>. Follow the online instructions for submitting comments.

- *Mail:* Department of Transportation Docket Management, Room W12–140, 1200 New Jersey Ave. SE, Washington, DC 20590.

- *Hand Delivery or Courier:* U.S. Department of Transportation, Office of the Secretary/Docket Operations, 1200 New Jersey Ave. SE, Suite W12–140, Washington, DC 20590–0001, between 9 a.m. and 5 p.m. ET, Monday through Friday, except Federal holidays.

- *Fax:* (202) 493–2251

- *Instructions:* You must include the agency name and docket number DOT–OST–2023–0099. All comments received will be posted with change to <https://www.regulations.gov>, including any personal information period. You may review the Department of Transportation’s complete Privacy Act statement in the **Federal Register** published on April 11, 2000 (65 FR 19477–78), or you may visit <https://DocketsInfo.dot.gov>.

Privacy Act: Anyone can search the electronic form of all comments received in 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 November 16, 2011 (76 FR 71108–71111), or you may visit <https://www.regulations.gov>.

Docket: For access to the docket and any of its associated background information or comments, go to <https://www.regulations.gov> and follow the

www.regulations.gov and follow the online instructions. You may also contact a Privacy Act Representative at the street address listed above.

FOR FURTHER INFORMATION CONTACT: For questions contact Karyn Gorman, Departmental Chief Privacy Officer, Department of Transportation, S–83, Washington, DC 20590, Email: privacy@dot.gov, Tel. (202) 366–2140.

SUPPLEMENTARY INFORMATION:

Notice Updates

This notice updates the following categories: system name, system location, system manager(s) address, authorities for the maintenance of the system, the purpose, categories of individuals and categories of records, the record source, and routine uses of records maintained in the system, policies and practices for retention and disposal of records, administrative, technical and physical safeguards, and the records access procedures. The updates are substantive changes or amended to better clarify content in the previously published Notice.

Updates include editorial changes to simplify and clarify language, formatting, and text of the previously published Notice to align with the requirements of the Office of Management and Budget Memoranda (OMB) A–108 and to ensure consistency with other Notices issues by the department of Transportation.

Background

In accordance with the Privacy Act of 1974, 5 U.S.C. 552a, the Department of Transportation proposes to modify and reissue a Department of Transportation system of records notice titled “DOT/ALL 24 Departmental Office of Civil Rights System”. This notice covers the business processes used to protect records under the Privacy Act of 1974, Title VI and VII of the Civil Rights Act of 1964, as amended, the Age Discrimination in Employment Act of 1967, as amended, the Age Discrimination Act of 1975, as amended, section 504 of the Rehabilitation Act of 1973, as amended; the American with Disability Act of 1990; the Equal Pay Act of 1963; the ADA Amendments Act of 2008, and the Genetic Information Nondiscrimination Act of 2008. The system is also used to document, investigate, and respond to complaints and inquires related to DBE business cases and appeals. In addition, the system is used to document, track, investigate, and respond to civil rights complaints to ensure compliance with applicable laws and regulations.

DOT is updating this SORN to make the following substantive changes:

1. *System Name:* Updated to “DOT/ALL 24 Departmental Office of Civil Rights Records”.

2. *System Location:* Is being updated to reflect a change in cloud server. The previous cloud server was Micropact and is now Entellitrak hosted and maintained by Tyler Technologies, Inc.

3. *Authorities:* Are updated to include 49 CFR parts 23 and 26 to ensure disadvantaged business enterprise airport concessions are covered. The previous system or records did not include the additional authorities.

4. *Purpose:* Is updated to clarify how the data is used in the system under Civil Rights laws and regulations and for Disadvantage Business Enterprise and appeals.

5. *Categories of individuals:* Updated to better clarify the types of individuals covered in this system or records.

6. *Categories of Records:* Is updated to clarify and include information on additional type of records collected in the system such as complaints received from DOT employees, contractors, and the public.

7. *Records Source Categories:* Is updated to better identify the sources of information collected in the system for the purpose outlined in this notice.

8. *Routine Uses:* This notice modifies the routine uses by adding and updating the specific DOT General Blanket Routine Uses that apply specially to this system.

9. *Retention and Disposal:* This notice updates the policies and practices for retention and disposal of the records section to include a proposed records retention and disposition schedule.

10. *Administrative, Technical, and Physical Safeguards:* Are updated to better clarify the administrative, technical and safeguards of the records in the system.

11. *Records Access:* Updated to ensure individuals seeking copies of their records in the system submit and include the appropriate information to verify and obtain a copy of their records.

Privacy Act

The Privacy Act (5 U.S.C. 552a) governs how the Federal Government collects, maintains, and uses personally identifiable information (PII) in a System of Records. A “System of Records” is a group of any records under the control of a Federal agency from which information about individuals is retrieved by name or other personal identifier. The Privacy Act requires each agency to publish in the **Federal Register** a System of Records notice (SORN) identifying and describing each System of Record the agency maintains, including the

purposes for which the agency uses PII in the system, the routine uses for which the agency discloses such information outside the agency, and how individuals to whom a Privacy Act record pertains can exercise their rights under the Privacy Act (e.g., to determine if the system contains information about them and to contest inaccurate information). In accordance with 5 U.S.C. 552a(r), a report on the establishment of this System of Records has been sent to Congress and to the Office of Management and Budget.

SYSTEM NAME AND NUMBER:

Department of Transportation, DOT/ ALL 24 Departmental Office of Civil Rights Records.

SECURITY CLASSIFICATION:

Sensitive, Unclassified.

SYSTEM LOCATION:

Records are maintained by the DOT Departmental Office of Civil Rights, and DOT component civil rights offices. The Entellitrak system is hosted and maintained on a cloud server by Tyler Technologies, Inc, headquartered in 12901 Worldgate Drive, Suite 800, Herndon, Virginia 20170. The system owner is the Departmental Office of Civil Rights (DOCR), S-30, U.S. Department of Transportation (DOT), 1200 New Jersey Avenue W78 SE, Washington, DC 20590.

SYSTEM MANAGER(S):

Associate Director, Departmental Office of Civil Rights (DOCR), 1200 New Jersey Ave., Suite W78-340, Washington, DC 20590.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

Executive Order 13160, 42 U.S.C. 2000d *et seq.*, 42 U.S.C. 12101 *et seq.*, 42 U.S.C. 6101 *et seq.*; 29 U.S.C. 794; 49 U.S.C. 47113; 49 CFR parts 23 and 26.

PURPOSE(S) OF THE SYSTEM:

DOT Civil Rights personnel use the contact information, identification information, and descriptive details to document, investigate, and respond to civil rights complaints, inquiries, and Disadvantage Business Enterprise (DBE) appeals. Information in the system is also used to conduct reviews of Federally funded recipients to assess their compliance with civil rights laws. Appeals received from firm's are processed in the system that have been denied DBE certification or firms who are no longer eligible to participate in the DBE program. The process involves creating a profile for the firm. After a profile is created, letters are generated acknowledging that an appeal was received from the firm and notifying

recipients that the firm has appealed. Letters are sent to recipients requesting the complete administrative record that was used to deny/decertify the firm.

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Members of the public who have submitted inquiries, complaints, or appeals to DOT, alleging discrimination by DOT or by third parties pertaining to DOT Federally assisted or DOT Federally conducted programs or activities. DOT employees filing complaints pursuant to sections 504 and 508 of the Rehabilitation Act of 1973, as amended; and individuals who are the subjects of external civil rights inquiries, complaints, and appeals; and witnesses who are interviewed concerning same.

CATEGORIES OF RECORDS IN THE SYSTEM:

Personal contact information for individual complainants, complaint subjects, DBE appellants, and/or witnesses who are involved in particular discrimination claims, such as name, home address, email address, and home telephone number; Identification information and descriptive details about individual complainants, such as the last four digits of the complainant's Social Security Number, date of birth, race, color, national origin, sex, religion, age (40 or over), medical/disability documentation, sexual orientation, parental status, and/or genetic information; and complaints from the public regarding alleged discrimination by recipients and prime contractors. Additional records include records of civil rights discrimination inquiries, complaints, and appeals received from DOT employees and members of the public; including DOT employees, small businesses or representatives of these groups; records compiled during the investigation of the complaints and appeals; and records of responsive actions taken by DOT, including complaint information, statements, exhibits, reports and correspondence; records concerning certification appeals by disadvantaged business enterprises, including business name, contact information, and name of business owners.

RECORD SOURCE CATEGORIES:

DOT employees, DBE firms, state and local recipients, and the general public.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND PURPOSES OF SUCH USES:

In addition to those disclosures generally permitted under 5 U.S.C. 552a(b) of the Privacy Act, all or a

portion of the records of information contained in this system may be disclosed outside of DOT as a routine use pursuant to 5 U.S.C. 552a(b)(3), as follows:

System Specific Routine Uses:

To the United States Department of Justice (DOJ), including United States Attorney's Offices, or other Federal agency conducting litigation or in proceedings before any court, adjudicative or administrative body, when it is necessary to the litigation and one of the following is a party to the litigation or has an interest in such litigation:

1. DOT or any component thereof;
2. Any employee of DOT in his/her official capacity;
3. Any employee of DOT in his/her individual capacity where the DOJ or DOT has agreed to represent the employee; or
4. The United States, or any agency thereof, is a party to the litigation or has an interest in such litigation and DOT determines that the records are both necessary and relevant to the litigation and the use of such records is compatible with the purpose for which DOT collected the records.

5. To recipients of Federal financial assistance, witnesses, or consultants if necessary to assist DOCR in resolving civil rights complaint(s) or in obtaining additional information or expert advice relevant to the investigation of a civil rights complaint.

6. To an adjudicative body before which DOT or one of its components is authorized to appear or to an individual or entity designated by the DOT or otherwise empowered to resolve or mediate disputes to the extent that the disclosure is necessary and relevant to the litigation or alternative dispute resolution (ADR).

7. To a party, counsel, representative or witness in a litigation or ADR if relevant and necessary to the litigation or ADR.

Department Routine Uses:

8. To a congressional office in response to an inquiry from that congressional office made at the request of the individual to whom the record pertains.

9. One or more records from a system of records may be disclosed routinely to the National Archives and Records Administration in records management inspections being conducted under the authority of 44 U.S.C. 2904 and 2906.

10. DOT may disclose records from this system, as a routine use, to contractors and their agents, experts, consultants, and others performing or working on a contract, service, cooperative agreement, or other

assignment for DOT, when necessary to accomplish an agency function related to this system of records.

11. To appropriate agencies, entities, and persons when (1) DOT suspects or has confirmed that there has been a breach of the system of records; (2) DOT has determined that as a result of the suspected or confirmed breach there is a risk of harm to individuals, DOT (including its information systems, programs, and operations), the Federal (3) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with DOT's efforts to respond to the suspected or confirmed breach or to prevent, minimize, or remedy such harm.

12. To another Federal agency or Federal entity, when DOT determines that information from this system of records is reasonably necessary to assist the recipient agency or entity in (1) responding to a suspected or confirmed breach or (2) preventing, minimizing, or remedying the risk of harm to individuals, the recipient agency or entity (including its information systems, programs, and operations), the Federal Government, or national security, resulting from a suspected or confirmed breach.

POLICIES AND PRACTICES FOR STORAGE OF RECORDS:

Records are maintained in an electronic database and in paper files. Certain records are maintained only in paper files, for example, financial documents, photographs, and audio recordings.

POLICIES AND PRACTICES FOR RETRIEVAL OF RECORDS:

Records are retrieved by the complainant's, inquirers, or DBE appellant's name or case number, address, telephone number, or email address.

POLICIES AND PRACTICES FOR RETENTION AND DISPOSAL OF RECORDS:

Records will be held in accordance with the following records schedules: Disadvantaged Business Enterprise Division Appeals—DAA-0398-2019-0008-0001, Temporary, Destroy/delete 6 years after cutoff date unless needed longer for business use. Affirmed Denials/De-certifications, DAA-0398-2019-0008-0002, Temporary, Destroy/delete 6 years after cutoff date unless needed longer for business use. Remand or Reversed Denials/De-certifications, DAA-0398-2019-0008-0003, Temporary, Destroy/delete 6 years after cutoff date unless needed longer for business use. Untimely Appeals, DAA-0398-2019-0008-0004, Temporary,

Destroy/delete 6 years after cutoff date unless needed longer for business use. Challenged Appeals, DAA-0398-2019-0008-0005, Temporary, Destroy/delete 6 years after cutoff date unless needed longer for business use. iComplaints records are maintained in accordance General Record Schedule 2.3, Employee Relations Records, EEO discrimination complaint case files; Item 110: DAA-GRS-2018-0002-0012, Informal Process: Temporary. Destroy 3 years after resolution of case, but longer retention is authorized if required for business use. Item 111, DAA-GRS-2018-0002-0013, Informal Process: Temporary. Destroy 7 years after resolution of case, but longer retention.

ADMINISTRATIVE, TECHNICAL, AND PHYSICAL SAFEGUARDS:

Electronic files are stored in secure, password-protected databases. Records made part of the appeal are kept in a secure electronic folder and access is limited to those who have a need to know in accordance with their official duties. Users must sign a Rules of Behavior document prior to being granted access to the electronic systems. Users are required to complete the DOT Cybersecurity Awareness training annually. Any paper files and system-generated reports containing PII are labeled as containing PII and are stored in locked file cabinets and/or in a locked file room. Files are only accessed by the system administrator, authorized Civil Rights personnel in DOCR, and in each DOT component on a need to-know basis.

RECORD ACCESS PROCEDURES:

Individuals seeking notification of whether this system of records contains information about them should address written inquiries to the System Manager at the address identified in "System Manager and Address" above. If an individual believes more than one component maintains Privacy Act records concerning him or her, the individual may submit the request to the Departmental Freedom of Information Act Office, U.S. Department of Transportation, Room W94-122, 1200 New Jersey Ave. SE, Washington, DC 20590, ATTN: FOIA/Privacy Act request. When seeking records about yourself from this system of records or any other departmental system of records your request must conform with the Privacy Act regulations set forth in 49 CFR part 10. You must sign your request, and your signature must either be notarized or submitted under 28 U.S.C. 1746, a law that permits statements to be made under penalty of

perjury as a substitute for notarization and include the following:

If executed outside the United States: "I declare (or certify, verify, or state) under penalty of perjury under the laws of the United States of America that the foregoing is true and correct. Executed on (date). (Signature)." If executed within the United States, its territories, possessions, or commonwealths: "I declare (or certify, verify, or state) under penalty of perjury that the foregoing is true and correct. Executed on (date). (Signature)."

While no specific form is required, you may obtain forms for this purpose from the Chief Freedom of Information Act Officer, <https://www.transportation.gov/foia> or 202.366.4542. In addition, provide the following:

- An explanation of why you believe the Department would have information on you;
- Identify which component(s) of the Department you believe may have the information about you;
- Specify when you believe the records would have been created and include the system ID and name of this system of records notice;
- Provide any other information that will help the FOIA staff determine which DOT component agency may have responsive records; and

If your request is seeking records pertaining to another living individual, you must include a statement from that individual certifying his/her agreement for you to access his/her records. Without this bulleted information the component(s) may not be able to conduct an effective search, and your request may be denied due to lack of specificity or lack of compliance with applicable regulations.

CONTESTING RECORD PROCEDURES:

See "Records Access Procedures" above.

NOTIFICATION PROCEDURES:

See "Records Access Procedures" above.

EXEMPTIONS PROMULGATED FOR THE SYSTEM:

Pursuant to subsection (k)(2) of the Privacy Act (5 U.S.C. 552a), because this system will contain investigatory material compiled for law enforcement purposes, a Notice of Proposed Rulemaking (NPRM) is pending to revise DOT's Privacy Act regulations (49 CFR part 10, Appendix, part II) to exempt this system from the requirements of the following Privacy Act subsections, for the reasons stated in the proposed revision: (c)(3) (Accounting of Certain Disclosures), (d)

(Access to Records), (e)(4)(G), (H), and (I) (Agency Requirements), and (f) (Agency Rules) to the extent that DOCRS contains investigatory material compiled for law enforcement purposes.

HISTORY:

A full notice of this system of records, DOT/ALL 24—Departmental Office of Civil Rights System, was published in the Federal Register on November 16, 2011(76 FR 71108)

Issued in Washington, DC.

Karyn Gorman,

Departmental Chief Privacy Officer.

[FR Doc. 2024–22310 Filed 9–27–24; 8:45 am]

BILLING CODE 4910–9X–P

DEPARTMENT OF THE TREASURY**Internal Revenue Service**

Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request on Burden Related to the Reporting of Suspected Tax Law Violations

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 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. Currently, the IRS is soliciting comments concerning the burden related to the reporting of suspected tax law violations.

DATES: Written comments should be received on or before November 29, 2024 to be assured of consideration.

ADDRESSES: Direct all written comments to Andrés Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to pra.comments@irs.gov. Please include, “OMB Number: 1545–1960—Public Comment Request Notice” in the Subject line.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form and instructions should be directed to Ronald J. Durbala, at (202) 317–5746, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at RJoseph.Durbala@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Reporting of suspected tax law violations.

OMB Number: 1545–1960.

Document Number: Form 3949–A.

Abstract: Form 3949–A is used by certain taxpayer/investors wishing to report alleged tax violations. The form has been designed to capture the essential information needed by IRS for an initial evaluation of the report. Submission of the information included on the form is entirely voluntary.

Current Actions: There is no change in 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.

Estimated Number of Respondents: 215,000.

Estimated Time per Respondent: 15 min.

Estimated Total Annual Burden

Hours: 53,750.

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.

Desired Focus of Comments: The Internal Revenue Service (IRS) is particularly interested in comments that:

- Evaluate 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.
- Evaluate 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.
 - Enhance the quality, utility, and clarity of the information to be collected; and
 - Minimize the burden of the collection of information on those who are to respond, including using appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., by permitting electronic submissions of responses.

Comments submitted in response to this notice will be summarized and/or

included in the ICR for OMB approval of the extension of the information collection; they will also become a matter of public record.

Approved: September 25, 2024.

Ronald J. Durbala,

IRS Tax Analyst.

[FR Doc. 2024–22311 Filed 9–27–24; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY**Internal Revenue Service**

Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request on Burden Related to the Qualified Severance of Trusts

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 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. Currently, the IRS is soliciting comments concerning the burden related to the guidance regarding a qualified severance of a trust.

DATES: Written comments should be received on or before November 29, 2024 to be assured of consideration.

ADDRESSES: Direct all written comments to Andrés Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to pra.comments@irs.gov. Please include, “OMB Number: 1545–1902—Public Comment Request Notice” in the Subject line.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form and instructions should be directed to Ronald J. Durbala, at (202) 317–5746, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at RJoseph.Durbala@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Qualified Severance.

OMB Number: 1545–1902.

Document Number: TD 9348, TD 9421.

Abstract: TD 9438 contains final regulations providing guidance regarding the qualified severance of a trust for generation-skipping transfer (GST) tax purposes under section