

## 2. Addressing Unmet Needs Through DOT Discretionary Grant Programs

A. What resources or direct assistance could DOT provide to support rural transportation projects or reach communities that may not be aware of DOT discretionary programs?

B. What challenges do rural communities face when applying for DOT grants and financial assistance (e.g., project prioritization, eligibility requirements, funding match)?

C. What types of technical assistance would be effective for navigating the application process?

### Public Comment

DOT invites comments by all those interested in the Rural Opportunities to Use Transportation for Economic Success (ROUTES) initiative. Comments may be submitted and viewed at Docket Number DOT-OST-2019-0167 at <http://www.regulations.gov>, or at the address given above under **ADDRESSES**.

Comments must be received on or before 30 days from posting of this notice to receive full consideration by DOT. After 30 days from posting of this notice, comments will continue to be available for viewing by the public.

Issued in Washington, DC, on November 22, 2019, under authority delegated at 49 U.S.C. 1.25a.

Joel Szabat,

Acting Under Secretary of Transportation for Policy.

[FR Doc. 2019-25785 Filed 11-26-19; 8:45 am]

BILLING CODE 4910-9X-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Regulation Project

**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 information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning the substantiation of charitable contributions (§ 1.170A-13).

**DATES:** Written comments should be received on or before January 27, 2020, to be assured of consideration.

**ADDRESSES:** Direct all written comments to Dr. Philippe Thomas, Internal

Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224.

**FOR FURTHER INFORMATION:** Requests for additional information or copies of the information collection should be directed to Sara Covington, (202) 317-6038, at 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:** Substantiation of Charitable Contributions.

**OMB Number:** 1545-0754.

**Regulation Project Number:** TD 8002.

**Abstract:** This regulation provides guidance relating to substantiation requirements for charitable contributions. Section 1.170A-13 of the regulation requires donors to maintain receipts and other written records to substantiate deductions for charitable contributions.

**Current Actions:** There is no changes in the paperwork burden previously approved by OMB.

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

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

**Estimated Number of Respondents:** 26,000,000.

**Estimated Time per Respondent:** 5 minutes.

**Estimated Total Annual Burden Hours:** 2,158,000.

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. 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: November 18, 2019.

Philippe Thomas,

IRS Supervisory Tax Analyst.

[FR Doc. 2019-25741 Filed 11-26-19; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 4768

**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 information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Form 4768, Application for Extension of Time To File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes.

**DATES:** Written comments should be received on or before January 27, 2020 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Dr. Philippe Thomas, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224.

#### FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the form and instructions should be directed to Sara Covington at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or at (202) 317-6038, or through the internet at [sara.l.covington@irs.gov](mailto:sara.l.covington@irs.gov).

#### SUPPLEMENTARY INFORMATION:

**Title:** Application for Extension of Time To File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes.

**OMB Number:** 1545-0181.

**Form Number:** 4768.

**Abstract:** Form 4768 is used to request an extension of time to file an estate

(and generation-skipping) tax return and/or to pay the estate (and generation-skipping) taxes and to explain why the extension should be granted. IRS uses the information to decide whether the extension should be granted.

*Current Actions:* Section V, notice to applicant—to be completed by Internal Revenue Service was removed. This removal of seven lines, and 52 words, will result in a decrease of burden hours.

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

*Affected Public:* Individuals and business or other for-profit organizations.

*Estimated Number of Respondents:* 18,500.

*Estimated Time per Respondent:* 1 hour, 30 minutes.

*Estimated Total Annual Burden Hours:* 27,565.

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: November 18, 2019.

**Philippe Thomas,**

*IRS Supervisory Tax Analyst.*

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