

3. How should DOT measure freight transportation system performance? In your response, consider both safety and efficiency, as well as performance thresholds across multimodal metrics (*i.e.*, hours of delay, infrastructure conditions, planning time index) that represent untenable performance for the public or private sector. Consider how performance metrics could be employed to inform DOT's discretionary grant programs.

4. What industry freight-specific knowledge is critical to understanding supply chains and how economic trends impact freight logistics and cargo movements? How can such data and/or knowledge be procured or shared amongst public and private sector partners? Are there technological innovations, such as Blockchain and the Internet of Things (IoT), that DOT should know about?

5. What should be considered regarding vital operational or equipment innovations, emerging technology advances from research communities, as well as infrastructure or facility concepts in freight transportation?

6. What approach should the federal government use to invest in the multimodal freight system? How would this approach apply to each transportation mode, for freight in general, for specific industries, or for freight assets owned by the private sector (*i.e.*, rail, pipelines, maritime)? What are best practices for identifying projects that involve both public and private sector assets and for encouraging communication between the public and private sector to complete those projects?

7. What barriers (such as regulatory, technological, institutional, statutory) are critical to freight efficiency that DOT should better understand? Please consider which of these affect freight origination and/or destination areas, as well as intermodal transfers, and describe the root causes of the inefficiencies.

8. What information is critical to understanding the unique infrastructure and operational freight impacts faced by local communities? Please detail any best practices in economic development and planning processes that support freight intensive activity or innovative financing. Describe current and prospective infrastructure safety enhancements that should be considered.

9. How would you define a bottleneck in your industry? (Consider both surface and maritime transportation).

10. What else should DOT consider (including the eleven statutory criteria

listed above) or do to improve freight transportation in the U.S.?

#### Public Comment

The DOT invites comments by all those interested in the draft National Freight Strategic Plan. Comments on the draft NFSP may be submitted and viewed at Docket Number DOT-OST-2019-0184. The web address is: XXXXXX. Comments must be received on or before [45 days from posting of this notice] to receive full consideration by DOT with respect to the final NFSP. After [45 days from posting of this notice], comments will continue to be available for viewing by the public.

Dated: December 19, 2019.

**Joel Szabat,**

*Acting Under Secretary Transportation for Policy.*

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**BILLINGCODE 4910-9X-P**

#### DEPARTMENT OF THE TREASURY

##### Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Internal Revenue Service 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 January 27, 2020 to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at [OIRA\\_Submission@OMB.EOP.gov](mailto:OIRA_Submission@OMB.EOP.gov) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW, Suite 8100, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** Copies of the submissions may be obtained from Spencer W. Clark by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling

(202) 927-5331, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

#### SUPPLEMENTARY INFORMATION:

##### Internal Revenue Service (IRS)

1. *Title:* Form 8233—Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual.

*OMB Control Number:* 1545-0795.

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

*Description:* Compensation paid to a nonresident alien (NRA) individual for independent personal services (self-employment) is generally subject to 30% withholding or graduated rates. However, compensation may be exempt from withholding because of a U.S. tax treaty. Form 8233 is used to request exemption from withholding.

*Form:* 8233.

*Affected Public:* Individuals and households.

*Estimated Number of Respondents:* 75,617.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 75,617.

*Estimated Time per Response:* 8 hours 57 minutes.

*Estimated Total Annual Burden Hours:* 676,773.

2. *Title:* Disclosure Statement (Form 8275), and Regulation Disclosure Statement (Form 8275-R).

*OMB Control Number:* 1545-0889.

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

*Description:* IRC section 6662 imposes accuracy related penalties for substantial understatement of tax liability or negligence or disregard of rules and regulations. Section 6694 imposes similar penalties on return preparers. Regulations section 1.6662-4(e) and (f) provide for reduction of these penalties if adequate disclosure of the tax treatment is made on Form 8275 or, if the position is contrary to a regulation on Form 8275-R.

*Form:* 8275, 8275-R.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 666,666.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 666,666.

*Estimated Time per Response:* 5 hours 35 minutes.

*Estimated Total Annual Burden Hours:* 3,716,664.

3. *Title:* Interest Charge on DISC-Related Deferred Tax Liability.

*OMB Control Number:* 1545–0939.

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

*Description:* Shareholders of Interest Charge Domestic International Sales Corporations (IC-DISCs) use Form 8404 to figure and report an interest charge on their DISC-related deferred tax liability. The interest charge is required by Internal Revenue Code section 995(f). IRS uses Form 8404 to determine whether the shareholder has correctly figured and paid the interest charge on a timely basis.

*Form:* 8404.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 2,000.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 2,000.

*Estimated Time per Response:* 7 hours 48 minutes.

*Estimated Total Annual Burden Hours:* 15,580.

4. *Title:* Regulations Governing the Performance of Actuarial Services under the Employee Retirement Income Security Act of 1974 (20 CFR 901).

*OMB Control Number:* 1545–0951.

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

*Description:* The information relates to the granting of enrollment status to actuaries admitted (licensed) by the Joint Board for the Enrollment of Actuaries to perform actuarial services under the Employee Retirement Income Security Act of 1974. Form 5434 is used to apply for enrollment to perform actuarial services and Form 5434–A is used to renew enrollment every three years to perform actuarial services under (ERISA). The information is used by the Joint Board for the Enrollment of Actuaries to determine the eligibility of the applicant to perform actuarial services. The regulations require that records be kept that verify satisfaction of requirements, and certificates of completion education requirements.

*Form:* 5434, 5434–A.

*Affected Public:* Individuals and households.

*Estimated Number of Respondents:* 6,166.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 6,166.

*Estimated Time per Response:* 18 minutes.

*Estimated Total Annual Burden Hours:* 1,900.

5. *Title:* Generation-Skipping Transfer Tax Return for Distributions.

*OMB Control Number:* 1545–1144.

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

*Description:* Form 706–GS(D) is used by distributees to compute and report the Federal Generation Skipping Transfer tax imposed by IRC section 2601. IRS uses the information to enforce this tax and to verify that the tax has been properly computed. The distributee will file a single Form 706 GS(D) annually and will report on it all taxable distributions from any trust received during the year. An individual will not file Form 706 GS(D) for any year in which he/she received no taxable distributions.

*Form:* 706 GS(D).

*Affected Public:* Individuals and households.

*Estimated Number of Respondents:* 1,000.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 1,000.

*Estimated Time per Response:* 59 minutes.

*Estimated Total Annual Burden Hours:* 980.

6. *Title:* TD 8459—Settlement Funds.

*OMB Control Number:* 1545–1299.

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

*Description:* The reporting requirements affect taxpayers that are qualified settlement funds; they will be required to file income tax returns, estimated income tax returns, and withholding tax returns. The information will facilitate taxpayer examinations.

*Form:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 1,500.

*Frequency of Response:* Annually, On occasion.

*Estimated Total Number of Annual Responses:* 2,750.

*Estimated Time per Response:* 1 hour 17 minutes.

*Estimated Total Annual Burden Hours:* 3,542.

7. *Title:* Environmental Taxes (26 CFR part 52).

*OMB Control Number:* 1545–1361.

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

*Description:* Section 4681 imposes a tax on ozone-depleting chemicals sold or used by a manufacturer or importer thereof. Section 4681 also imposes a tax on ozone-depleting chemicals sold or used by a manufacturer or importer thereof and imported taxable products

sold or used by an importer thereof. A floor stocks tax is also imposed. Section 4682 provides exemptions and reduced rates of tax for certain uses of ozone-depleting chemicals. These regulations provide reporting and recordkeeping rules and have been codified under 26 CFR part 52.

*Form:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 150,350.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 150,350.

*Estimated Time per Response:* 30 minutes.

*Estimated Total Annual Burden Hours:* 75,265.

8. *Title:* Excise Taxes on Excess Inclusions of REMIC Residual Interests.

*OMB Control Number:* 1545–1379.

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

*Description:* Form 8831 is used by a real estate mortgage investment conduit (REMIC) to figure its excise tax liability under Code sections 860E(e)(1), 860E(e)(6), and 860E–2(a)(7)(ii). IRS uses the information to determine the correct tax liability of the REMIC.

*Form:* 8831.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 31.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 31.

*Estimated Time per Response:* 7 hours 38 minutes.

*Estimated Total Annual Burden Hours:* 237.

9. *Title:* Form 1098 Mortgage Interest Statement; TD 8571 (Formerly IA–17–90) Reporting Requirements for Recipients of Points Paid on Residential Mortgages.

*OMB Control Number:* 1545–1380.

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

*Description:* To encourage compliance with the tax laws relating to the mortgage interest deduction, the regulations require the reporting on Form 1098 of points paid on residential mortgage. Only businesses that receive mortgage interest in the course of a trade or business are affected by this reporting requirement.

*Form:* 1098.

*Affected Public:* Individuals and households, Businesses and other for-profits.

*Estimated Number of Respondents:* 37,644 businesses and 79,394,400 individuals.

*Frequency of Response:* Annually, On occasion.

*Estimated Total Number of Annual Responses:* 1,256,560 for businesses and 79,394,400 for individuals.

*Estimated Time per Response:* 15 minutes.

*Estimated Total Annual Burden Hours:* 20,131,656.

10. *Title:* Debt Instruments with OID; Contingent Payments; Anti-Abuse Rule.

*OMB Control Number:* 1545–1450.

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

*Description:* The regulations provide definitions, general rules, and reporting requirements for debt instruments that provide for contingent payments. The regulations also provide definitions, general rules, and recordkeeping requirements for integrated debt instruments.

*Form:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 180,000.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 180,000.

*Estimated Time per Response:* 29 minutes.

*Estimated Total Annual Burden Hours:* 89,000.

11. *Title:* Regulations Under Section 1258 of the Internal Revenue Code of 1986; Netting Rule for Certain Conversion Transactions (TD 8649).

*OMB Control Number:* 1545–1452.

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

*Description:* Section 1258 recharacterizes capital gains from conversion transactions as ordinary income to the extent of the time value element. This regulation provides that certain gains and losses may be netted for purposes of determining the amount of gain recharacterized.

*Form:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 50,000.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 50,000.

*Estimated Time per Response:* 6 minutes.

*Estimated Total Annual Burden Hours:* 5,000.

12. *Title:* LIFO Conformity Requirement.

*OMB Control Number:* 1545–1559.

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

*Description:* Revenue Procedure 97–44 permits automobile dealers that comply with the terms of the revenue procedure to continue using the LIFO (Last-in first-out) inventory method despite previous violations of the LIFO conformity requirements of section 472(c) or (e)(2). Revenue Procedure 98–46 modifies Revenue Procedure 97–44 by allowing medium-and heavy-duty truck dealers to take advantage of the favorable relief provided in Revenue Procedure 97–44.

*Form:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 5,000.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 5,000.

*Estimated Time per Response:* 20 hours.

*Estimated Total Annual Burden Hours:* 100,000.

13. *Title:* Source of Income from Certain Space and Ocean Activities; Source of Communications Income.

*OMB Control Number:* 1545–1718.

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

*Description:* This document contains final regulations under section 863(d) governing the source of income from certain space and ocean activities. It also contains final regulations under section 863(a), (d), and (e) governing the source of income from certain communications activities. In addition, this document contains final regulations under section 863(a) and (b), amending the regulations in § 1.863–3 to conform those regulations to these final regulations. The final regulations primarily affect persons who derive income from activities conducted in space, or on or under water not within the jurisdiction of a foreign country, possession of the United States, or the United States (in international water). The final regulations also affect persons who derive income from transmission of communications.

*Form:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 250.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 250.

*Estimated Time per Response:* 6 hours.

*Estimated Total Annual Burden Hours:* 1,500.

14. *Title:* Revenue Procedure 2001–29, Leveraged Leases.

*OMB Control Number:* 1545–1738.

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

*Description:* Revenue Procedure 2001–29 sets forth the information and representations required to be furnished by taxpayers in requests for an advance ruling that a leveraged lease transaction is, in fact, a valid lease for federal income tax purposes.

*Form:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 10.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 10.

*Estimated Time per Response:* 80 hours.

*Estimated Total Annual Burden Hours:* 800.

15. *Title:* Guidance Regarding Deduction and Capitalization of Expenditures.

*OMB Control Number:* 1545–1870.

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

*Description:* Final regulations require that a taxpayer's nonaccrual-experience method must be self-tested against the taxpayer's experience to determine whether the nonaccrual-experience method clearly reflects the taxpayer's experience. The information required to be retained by taxpayers will constitute sufficient documentation for purposes of substantiating a deduction. The information will be used by the agency on audit to determine the taxpayer's entitlement to a deduction. The respondents include taxpayers who engage in certain transactions involving the acquisition of a trade or business or an ownership interest in a legal entity.

*Form:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 3,000.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 3,000.

*Estimated Time per Response:* 1 hour.

*Estimated Total Annual Burden Hours:* 3,000.

16. *Title:* Regulations Governing Practice Before the Internal Revenue Service.

*OMB Control Number:* 1545–1871.

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

*Description:* This document contains final regulations revising the regulations governing practice before the Internal

Revenue Service (Circular 230). These regulations affect individuals who practice before the Internal Revenue Service. These final regulations set forth best practices for tax advisors providing advice to taxpayers relating to Federal tax issues or submissions to the IRS. These final regulations also provide standards for covered opinions and other written advice. These disclosures will ensure that taxpayers are provided with adequate information regarding the limits of tax shelter advice that they receive, and also ensure that practitioners properly advise of taxpayers of relevant information with respect to tax shelter opinions.

*Form:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 100,000.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 100,000.

*Estimated Time per Response:* 8 minutes.

*Estimated Total Annual Burden Hours:* 13,333.

**17. Title:** Information Return of U.S. Persons With Respect To Foreign Disregarded Entities; and Transactions Between Foreign Disregarded Entity of a Foreign Tax Owner and the Filer.

*OMB Control Number:* 1545–1910.

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

*Description:* Form 8858 and Schedule M (Form 8858) are used by certain U.S. persons that own a foreign disregarded entity (FDE) directly or, in certain circumstances, indirectly or constructively. The form and schedules are used to satisfy the reporting requirements of sections 6011, 6012, 6031, and 6038, and related regulations.

*Form:* Form 8858 and Schedule M.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 8,000.

*Frequency of Response:* Annually.  
*Estimated Total Number of Annual Responses:* 8,000.

*Estimated Time per Response:* 24 hours 45 minutes.

*Estimated Total Annual Burden Hours:* 198,800.

**18. Title:** Application to Participate in the Income Verification Express Service (IVES) Program.

*OMB Control Number:* 1545–2032.

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

*Description:* Form 13803, Application to Participate in the Income Verification Express Service (IVES) Program, is used to submit the required information necessary to complete the e-services enrollment process for IVES users and to identify delegates receiving transcripts on behalf of the principle account user.

*Form:* 13803.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 200.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 200.

*Estimated Time per Response:* 30 minutes.

*Estimated Total Annual Burden Hours:* 100.

**19. Title:** Employment Tax Adjustments and Rules Relating to Additional Medicare Tax.

*OMB Control Number:* 1545–2097.

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

*Description:* This information is required to verify compliance with return requirements under section 6011, employment tax adjustments under section 6205 and 6413, and claims for refund of overpayments of employment taxes under section 6402 and 6414.

*Form:* None.

*Affected Public:* Individuals and households, Businesses and other for-profits.

*Estimated Number of Respondents:* 3,400,000.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 3,400,000.

*Estimated Time per Response:* 10 hours for employment tax adjustments, 1 hour for other provisions.

*Estimated Total Annual Burden Hours:* 16,900,000.

**20. Title:** Elections for Certain Transactions Under Section 336(e).

*OMB Control Number:* 1545–2125.

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

*Description:* This document contains regulations under section 336(e) regarding situations whereby a corporation can elect to treat certain sales, exchanges, or distributions of subsidiary stock as an asset sale. The information being collected relates to the making of the section 336(e) election. The collection of information will notify the IRS when as election under section 336(e) is made and will provide relevant information pertaining to the parties making the election.

*Form:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 500.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 500.

*Estimated Time per Response:* 2 hours.

*Estimated Total Annual Burden Hours:* 1,000.

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

Dated: December 19, 2019.

**Spencer W. Clark,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2019–27888 Filed 12–26–19; 8:45 am]

**BILLING CODE 4830–01–P**