

Approved: May 25, 2022.

Kerry L. Dennis,
Tax Analyst.

[FR Doc. 2022–11619 Filed 5–27–22; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Report of Transportation of Currency or Monetary Instruments

AGENCY: Departmental Offices, 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 June 30, 2022 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:

Financial Crimes Enforcement Network (FinCEN)

Title: Report of Transportation of Currency or Monetary Instruments.

OMB Control Number: 1506–0014.

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

Description: 31 U.S.C. 5316 requires, with limited exceptions, that a person, or an agent or bailee of the person, file a report when the person, agent, or bailee knowingly: (i) Transports, is about to transport, or has transported monetary instruments of more than \$10,000 at one time from a place in the United States to or through a place

outside the United States, or to a place in the United States from or through a place outside the United States; or (ii) receives monetary instruments of more than \$10,000 at one time transported into the United States from or through a place outside the United States. The regulations implementing this statutory requirement are found at 31 CFR 1010.340.

Form: FinCEN 105.

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

Estimated Number of Respondents: 184,709.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 184,709.

Estimated Time per Response: 16 minutes.

Estimated Total Annual Burden Hours: 49,751.

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

Spencer W. Clark,

Treasury PRA Clearance Officer.

[FR Doc. 2022–11637 Filed 5–27–22; 8:45 am]

BILLING CODE 4810–02–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 June 30, 2022 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:

Internal Revenue Service (IRS)

1. *Title:* U.S. Income Tax Return for Estates and Trusts.

OMB Control Number: 1545–0092.

Type of Review: Revision of a currently approved collection.

Description: IRC section 6012 requires that an annual income tax return be filed for estates and trusts. The data is used by the IRS to determine that the estates, trusts, and beneficiaries filed the proper returns and paid the correct tax. Public Law 115–97, section 14103 has a retroactive effective date of 2017. In order for taxpayers to fulfill their filing obligations and report the correct amount of tax under Section 14103, the IRS developed FAQs to alert taxpayers how and where to report this income on their tax return. A critical part of this effort includes alerting taxpayers of their filing obligations and educating them on how and where this would be reported. The data will be utilized by the IRS to ensure that the correct amount of tax is paid.

Form: IRS Form 1041 and associated schedules.

Affected Public: Businesses or other for-profits; and Individuals and households.

Estimated Number of Respondents: 10,492,023.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 10,492,023.

Estimated Time per Response: 1 hour to 75 hours.

Estimated Total Annual Burden Hours: 333,541,340.

2. *Title:* Passive Activity Credit Limitations.

OMB Control Number: 1545–1034.

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

Description: Under Internal Revenue Code section 469, credits from passive activities, to the extent they do not exceed the tax attributable to net passive income, are not allowed, Form 8582–CR is used to figure the passive activity credit allowed and the amount of credit to be reported on the tax return.

Form: IRS Form 8582–CR.

Affected Public: Businesses or other for-profits; and Individuals and households.

Estimated Number of Respondents: 300,000.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 300,000.

Estimated Time per Response: 7 hours 53 minutes.

Estimated Total Annual Burden Hours: 2,370,600 hours.

3. *Title:* Notice of Plan Merger or Consolidation, Spinoff, or Transfer of Plan Assets or Liabilities, Notice of Qualified Separate Lines of Business.

OMB Control Number: 1545–1225.

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

Description: Internal Revenue Code section 6058(b) requires plan administrators to notify IRS of any plan mergers, consolidations, spinoffs, or transfers of plan assets or liabilities to another plan. Code section 414(r) requires employers to notify IRS of separate lines of business for their deferred compensation plans. Form 5310–A is used to make these notifications.

Form: IRS Form 5310–A.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 694.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 694.

Estimated Time per Response: 10 hours 35 minutes.

Estimated Total Annual Burden Hours: 7,347.

4. *Title:* Qualifying Advanced Coal Project Program.

OMB Control Number: 1545–2003.

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

Description: This notice establishes the qualifying advanced coal project program under § 48A of the Internal Revenue Code. The notice provides the time and manner for a taxpayer to apply for an allocation of qualifying advanced coal project credits and, once the taxpayer has received this allocation, the time and manner for the taxpayer to file for a certification of its qualifying advanced coal project.

Affected Public: Businesses and other for-profit organizations.

Regulation Project Number: Notice 2007–52.

Estimated Number of Respondents: 45.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 45.

Estimated Time per Response: 110 hours.

Estimated Total Annual Burden Hours: 4,950.

5. *Title:* Qualified Plug-in Electric Drive Motor Vehicle Credit.

OMB Control Number: 1545–2137.

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

Description: Notice 2009–54 sets forth interim guidance, pending the issuance of regulations, relating to the qualified plug-in electric drive motor vehicle credit under section 30D of the Internal Revenue Code, as in effect for vehicles acquired after December 31, 2009. Notice 2012–54 modifies Notice 2009–89, by providing a new address to which a vehicle manufacturer (or, in the case of a foreign vehicle manufacturer, its domestic distributor) must send vehicle certifications and quarterly reports under Notice 2009–89.

Form 8936 is used for tax years beginning after 2008, to figure the credit for qualified plug-in electric drive motor vehicles placed in service during your tax year. The credit attributable to depreciable property (vehicle used for business or investment purposes) is treated as a general business credit. Any credit not attributable to depreciable property is treated as a personal credit.

Affected Public: Businesses or other for-profits; Not-for-profit Institutions; and Individuals and households.

Estimated Number of Respondents: 512.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 512.

Estimated Time per Response: 5.35, 23.33 hours.

Estimated Total Annual Burden Hours: 2,955.

6. *Title:* Validating Your TIN and Reasonable Cause.

OMB Control Number: 1545–2144.

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

Description: Internal Revenue Code (IRC) section 6039E requires individuals to provide certain information with their application for a U.S. passport or with their application for permanent U.S. residence. Letter 4318 is sent to the individual when the taxpayer identification number (TIN) on the application is missing or invalid, informing the individual about the IRC provisions, proposed penalty, and instructions to correct the information on the application. Form 13997 is an attachment to the letter and is used to provide the IRS with a valid TIN, a written statement of reasonable cause, or an explanation from the individual as to why they don't have a TIN.

Form: IRS Form 13997.

Affected Public: Individuals and households.

Estimated Number of Respondents: 2,000.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 2,000.

Estimated Time per Response: 1 hour 5 minutes.

Estimated Total Annual Burden Hours: 2,160.

7. *Title:* Electronic Tax Administration Advisory Committee Membership.

OMB Control Number: 1545–2231.

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

Description: The Internal Revenue Service Restructuring and Reform Act of 1998 (RRA 98) authorized the creation of the Electronic Tax Administration Advisory Committee (ETAAC). ETAAC has a primary duty of providing input to the Internal Revenue Service (IRS) on its strategic plan for electronic tax administration. Accordingly, ETAAC's responsibilities involve researching, analyzing and making recommendations on a wide range of electronic tax administration issues.

Affected Public: Businesses or other for-profit organizations.

Estimated Number of Respondents: 31.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 31.

Estimated Time per Response: 1 hour 30 minutes.

Estimated Total Annual Burden Hours: 47.

8. *Title:* Notice Regarding Certain Church Plan Clarifications under Section 336 of the PATH Act.

OMB Control Number: 1545–2279.

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

Description: Notice 2018–81 describes the manner in which taxpayers notify the Internal Revenue Service (IRS) of revocation of an election to aggregate or disaggregate certain church-related organizations from treatment as a single employer under section 414(c)(2)(C) and (D). Churches and church-related organizations are allowed to make elections to aggregate or disaggregate for this purpose under section 414(c)(2)(C) and (D), which were added to the Code by section 336(a) of the Protecting Americans from Tax Hikes Act of 2015 (Pub. L. 114–113 (129 Stat. 2242 (2015))) (PATH Act).

Affected Public: Not-for-profit Institutions.

Estimated Number of Respondents: 3

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 3

Estimated Time per Response: 2 hours.

Estimated Total Annual Burden Hours: 6 hours.

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

Spencer W. Clark,

Treasury PRA Clearance Officer.

[FR Doc. 2022–11609 Filed 5–27–22; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Proposed Collection; Comment Request; RESTORE Act Grants

AGENCY: Departmental Offices, Department of the Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to comment on revisions to an existing information collection, as required by the Paperwork Reduction Act of 1995. The Office of the Fiscal Assistant Secretary, within the Department of the Treasury, is soliciting comments concerning the application, reports, and recordkeeping for the Direct Component and the Centers of Excellence Research Grants Programs under the Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012 (RESTORE Act). The information collections contained in this final rule are being added to the information collection for RESTORE Act grants, including Treasury's final rule titled Regulation Regarding Nondiscrimination on the Basis of Race, Color, or National Origin in Programs or Activities Receiving Federal Financial Assistance from the Department of the Treasury, which implements Title VI of the Civil Rights Act of 1964.

DATES: Written comments must be received on or before August 1, 2022 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, by electronic mail to restoreact@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Requests for additional information should be directed to Bridget Cotti-Rausch at 202–923–0467 in the Office of Gulf Coast Restoration, by electronic mail to restoreact@treasury.gov, or viewing the entire information collection request at <https://home.treasury.gov/policy-issues/>

financial-markets-financial-institutions-and-fiscal-service/restore-act.

SUPPLEMENTARY INFORMATION:

Title: Application, Reports, and Recordkeeping for the Direct Component and the Centers of Excellence Research Grants Program under the RESTORE Act.

OMB Control Number: 1505–0250.

Type of Review: Revision of a currently approved collection.

Description: The Department of the Treasury administers the Direct Component and the Centers of Excellence Research Grants Program authorized under the RESTORE Act. Treasury awards grants for these two programs from proceeds in connection with administrative and civil penalties paid after July 6, 2012, under the Federal Water Pollution Control Act relating to the Deepwater Horizon Oil Spill, and deposited into the Gulf Coast Restoration Trust Fund. Direct Component grants are awarded to the States of Alabama, Louisiana, Mississippi, and Texas, and 23 Florida counties and 20 Louisiana parishes. Centers of Excellence grants are awarded to the States of Alabama, Florida, Louisiana, Mississippi, and Texas. The information collection for both programs identifies the eligible recipients; describes proposed activities; determines an appropriate amount of funding; ensures compliance with the RESTORE Act, Treasury's regulations, and Federal laws and policies on grants; tracks grantee progress; and reports on the effectiveness of the programs.

Treasury's transition of both RESTORE Act programs to a new online grants management system will provide the benefit of conversion to more interactive forms, like web-based forms or editable PDFs. The collection has been updated to provide for this transition. Non-substantive changes for conversion to digital materials include the addition of fields for uploading optional or required supporting documentation and some general reformatting to improve the applicant's experience. Treasury has also made several substantive changes to the content of the collection, including: (1) A consolidation of application questions across forms to reduce requests for duplicative information; (2) updates to the RESTORE Act Environmental Compliance Form to provide applicants with the option to provide additional details regarding their determination of the applicability of federal, state, tribal, and local environmental laws to reduce the overall Treasury application review and processing time; and 3) the inclusion of the optional RESTORE Act

Permission to Commence with Construction Checklist to aid the applicant in preparing a complete and compliant request for permission to commence with construction.

The revised application, reporting forms, and supplemental information may be obtained on Treasury's RESTORE Act website at <https://home.treasury.gov/policy-issues/financial-markets-financial-institutions-and-fiscal-service/restore-act>.

Form: None.

Affected Public: State and Local Governments.

Estimated Number of Respondents: 52.

Frequency of Response: On Occasion.

Estimated Total Number of Annual Responses: 550.

Estimated Time per Response: 10.9 hours.

Estimated Total Annual Burden Hours: 5,979.

Request for Comments: Comments submitted in response to this notice will be summarized and included in the request for Office of Management and Budget 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 technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services required to provide information.

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

Spencer W. Clark,

Treasury PRA Clearance Officer.

[FR Doc. 2022–11611 Filed 5–27–22; 8:45 am]

BILLING CODE 4810–25–P

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.

SUMMARY: The Department of the Treasury will submit the following