

Title: Employee Plans Determination Letter Program.

OMB Control Number: 1545–0197.
Form Number: 5300.

Abstract: Internal Revenue Code sections 401(a) and 501(a) set out requirements for qualification of employee benefit trusts and the tax-exempt status of these trusts. Form 5300 is used to request a determination letter from the IRS for the qualification of a defined benefit or a defined contribution plan and the exempt status of any related trust.

Current Actions: There is no change to the burden previously approved by OMB. This request is being submitted for renewal purposes only.

Type of Review: Extension of a currently approved collection.

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

Estimated Number of Respondents: 85,000.

Estimated Time per Respondent: 84 hours, 43 min.

Estimated Total Annual Burden Hours: 7,201,200.

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: October 30, 2023.

Sara L. Covington,

IRS Tax Analyst.

[FR Doc. 2023–24288 Filed 11–2–23; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Requesting Comments on Employer's Annual Federal Unemployment Forms

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 proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return, Form 940–PR, Planilla para la Declaración Federal Anual del Patrono de la Contribución Federal para el Desempleo (FUTA), and their associated forms and schedules.

DATES: Written comments should be received on or before January 2, 2024] to be assured of consideration.

ADDRESSES: Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to pra.comments@irs.gov. Include OMB Control No. 1545–0028 in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of this collection should be directed to Jon Callahan, (737) 800–7639, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at jon.r.callahan@irs.gov.

SUPPLEMENTARY INFORMATION: The IRS is currently seeking comments concerning the following information collection tools, reporting, and record-keeping requirements:

Title: Employer's Annual Federal Unemployment (FUTA) Tax Return.

OMB Number: 1545–0028.

Form Numbers: Form 940, Form 940–PR, Form 940–V, Form 940–V (PR), Schedule A (Form 940), Schedule R (Form 940), and Anexo A (Formulario 940–PR).

Abstract: Internal Revenue Code section 3301 imposes a tax on employers based on the first \$7,000 of taxable wages paid to each employee. The tax is computed and reported on Forms 940 and 940–PR (Puerto Rico employers only). The IRS uses the information on Forms 940 and 940–PR to ensure that employers have reported and figured the correct FUTA wages and tax.

Current Actions: There is no change to the existing collection. However, the estimated number of responses has been updated based on current filing data. Corrections were also made to the burden calculations for the 940–PR forms and schedules.

Type of Review: Extension of a currently approved collection.

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

Estimated Number of Responses: 7,128,700.

Estimated Time Per Respondent: 12 hours, 22 minutes.

Estimated Total Annual Burden Hours: 88,115,561.

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: October 30, 2023.

Jon R. Callahan,

Senior Tax Analyst.

[FR Doc. 2023–24266 Filed 11–2–23; 8:45 am]

BILLING CODE 4830–01–P

UNIFIED CARRIER REGISTRATION PLAN

Sunshine Act Meetings

TIME AND DATE: November 9, 2023, 12:00 p.m. to 3:00 p.m., Eastern time.

PLACE: This meeting will be accessible via conference call and via Zoom Meeting and Screenshare. Any interested person may call (i) 1–929–205–6099 (US Toll) or 1–669–900–6833 (US Toll), Meeting ID: 996 3685 6347, to listen and participate in this meeting. The website to participate via Zoom Meeting and Screenshare is <https://kellen.zoom.us/join/99636856347>.

STATUS: This meeting will be open to the public.

MATTERS TO BE CONSIDERED: The Unified Carrier Registration Plan Audit Subcommittee (the “Subcommittee”) will continue its work in developing and implementing the Unified Carrier Registration Plan and Agreement. The subject matter of this meeting will include:

Proposed Agenda

I. Call to Order—UCR Audit Subcommittee Chair

The UCR Audit Subcommittee Chair will welcome attendees, call the meeting to order, call roll for the Audit Subcommittee, confirm whether a quorum is present, and facilitate self-introductions.

II. Verification of Publication of Meeting Notice—UCR Executive Director

The UCR Executive Director will verify the publication of the meeting notice on the UCR website and distribution to the UCR contact list via email followed by the subsequent publication of the notice in the **Federal Register**.

III. Review and Approval of Subcommittee Agenda and Setting of Ground Rules—UCR Audit Subcommittee Chair

For Discussion and Possible Subcommittee Action

The agenda will be reviewed, and the Subcommittee will consider adoption.

Ground Rules

Subcommittee action only to be taken in designated areas on the agenda.

IV. Review and Approval of Subcommittee Minutes From the August 10, 2023 Meeting—UCR Audit Subcommittee Chair

For Discussion and Possible Subcommittee Action

Draft minutes from the August 10, 2023, Subcommittee meeting via teleconference will be reviewed. The Subcommittee will consider action to approve.

V. Discuss Options To Replace the Retreat Audit Program With a Program That Relies on the NRS Roadside Inspection Data—UCR Audit Subcommittee Chair, UCR Audit Subcommittee Vice-Chair, DSL Transportation Representative, and Seikosoftware Representative

For Discussion and Possible Subcommittee Action

The UCR Audit Subcommittee Chair, UCR Audit Subcommittee Vice-Chair, DSL Transportation Representative, and Seikosoftware Representative will lead a discussion on options to replace the Retreat Audit Program currently utilized by the States with an automated roadside inspection data driven audit for non-IRP and IRP plated commercial motor vehicles (CMVs) and the motor carriers operating this type of registered equipment. The Subcommittee may take action to recommend to the Board a modification to the current retreat audit program to one that relies on NRS roadside inspection data.

VI. Announcement of the Vice-Chair Position for the Audit Subcommittee—UCR Audit Subcommittee Chair and UCR Audit Subcommittee Vice-Chair

For Discussion and Possible Subcommittee Action

The UCR Audit Subcommittee Chair and UCR Audit Subcommittee Vice-Chair will announce the Subcommittee member receiving the most votes for the position of Vice-Chair of the Audit Subcommittee and address questions. The Subcommittee may take action to recommend that the UCR Board Chair appoint the Subcommittee member receiving the most votes to the position of Vice-Chair of the Audit Subcommittee.

VII. General Discussion on a Policy To Close a Participating and Non-Participating Focused Anomaly Review (FAR)—UCR Audit Subcommittee Chair, UCR Audit Subcommittee Vice-Chair, and DSL Transportation Representative

For Discussion and Possible Subcommittee Action

The UCR Audit Subcommittee Chair, UCR Audit Subcommittee Vice-Chair, and DSL Transportation Representative will lead a discussion on required steps to close both participating and non-participating state FARs. The Subcommittee may take action to recommend to the Board a required policy for the closing of FARs from participating and non-participating states.

VIII. General Discussion of Hot Shot Auto Transporters and the Negative Impact They Have on the UCR and Safety—UCR Audit Subcommittee Chair, UCR Audit Subcommittee Vice-Chair, and DSL Transportation Representative

The UCR Audit Subcommittee Chair, UCR Audit Subcommittee Vice-Chair, and DSL Transportation Representative will lead a discussion on options to address the potential underpayment of hot shot transporters.

IX. 2021 UCR Financial Audit Update—UCR Executive Director and Kellen Representative

The UCR Executive Director and Kellen Representative will provide an update on the 2021 UCR financial audit conducted by Warren Averett.

X. Update on the Quarterly Question and Answer Session for State Auditors—UCR Audit Subcommittee Chair, UCR Audit Subcommittee Vice-Chair, and UCR Executive Director

The UCR Audit Subcommittee Chair, UCR Audit Subcommittee Vice-Chair and UCR Executive Director will lead discussion of possible future items for discussion for the quarterly question and answer session for state auditors, and also its overall value and continuation.

XI. Other Business—UCR Audit Subcommittee Chair

The UCR Audit Subcommittee Chair will call for any other items Subcommittee members would like to discuss.

XII. Adjournment—UCR Audit Subcommittee Chair

The UCR Audit Subcommittee Chair will adjourn the meeting.

The agenda will be available no later than 5:00 p.m. Eastern time, November 1, 2023 at: <https://plan.ucr.gov>.

CONTACT PERSON FOR MORE INFORMATION:

Elizabeth Leaman, Chair, Unified Carrier Registration Plan Board of Directors, (617) 305–3783, eleaman@board.ucr.gov.

Alex B. Leath,

Chief Legal Officer, Unified Carrier Registration Plan.

[FR Doc. 2023–24454 Filed 11–1–23; 4:15 pm]

BILLING CODE 4910–YL–P

DEPARTMENT OF VETERANS AFFAIRS

Findings of Research Misconduct

AGENCY: Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: The Department of Veterans Affairs (VA) gives notice, pursuant to Veterans Health Administration (VHA) Handbook 1058.02, Research Misconduct, dated February 7, 2014,