

Respondent	Year 1			Year 2			Year 3			Total
	Number	Hrs	Freq	Number	Hrs	Freq	Number	Hrs	Freq	
2016–2021 Project Closed	0	0	0	20	0	0	40	0	0

The Department's estimated burden for this information collection is the following:

For New Applications

Expected Number of Respondents:

Approximately 250 per year.

Frequency: Once.

Estimated Average Burden per Response: 100 hours for each new Application.

For Funding Agreements

Expected Number of Respondents:

Approximately 35 in Year 1, 2 and 3.

Frequency: Once.

Estimated Average Burden per Response: 6 hours for each new Funding Agreement.

For Project Monitoring

Expected Number of Respondents:

Approximately 60 in Year 1, 70 in Year 2, 80 in Year 3.

Frequency: Quarterly.

Estimated Average Burden per Response: 5 hours for each request for Quarterly Progress and Monitoring Report.

Estimated Total 3-Year Burden on Respondents: 79,700 hours. (New Applicants [75,000 hrs], New Awardees/Recipients [700 hrs] + Prior Awardees/Recipients [4000 hrs]).

The following is detailed information and instructions regarding the specific reporting requirements for each report identified above:

Application Stage

To be considered to receive a INFRA grant, a project sponsor must submit an application to DOT containing a project narrative, as detailed in the Notice of Funding Opportunity. The project narrative should include the information necessary for the Department to determine that the project satisfies eligibility requirements.

Applications must be submitted through www.Grants.gov. Instructions for submitting applications can be found at <https://www.transportation.gov/buildamerica/infragrants>. The application must include the Standard Form 424 (Application for Federal Assistance), Standard Form 424C (Budget Information for Construction Programs), cover page, and the Project Narrative.

The application should include a table of contents, maps, and graphics, as appropriate, to make the information

easier to review. The Department recommends that the application be prepared with standard formatting preferences (*i.e.*, a single-spaced document, using a standard 12-point font such as Times New Roman, with 1-inch margins). The project narrative may not exceed 25 pages in length, excluding cover pages and table of contents. The only substantive portions that may exceed the 25-page limit are documents supporting assertions or conclusions made in the 25-page project narrative. If possible, website links to supporting documentation should be provided rather than copies of these supporting materials. If supporting documents are submitted, applicants should clearly identify within the project narrative the relevant portion of the project narrative that each supporting document supports. At the applicant's discretion, relevant materials provided previously to a modal administration in support of a different USDOT financial assistance program may be referenced and described as unchanged.

OST estimates that it takes approximately 100 person-hours to compile an application package for a INFRA application. Since OST expects to receive 250 applications per funding round, the total hours required are estimated to be 25,000 hours (100 hours × 250 applications = 25,000 hours) on a one-time basis, per funding round.

Funding Agreement Stage

DOT enters a funding agreement with each recipient. In the agreement, the recipient describes the project that DOT agreed to fund, which is typically the project that was described in the INFRA application or a reduced-scope version of that project. The agreement also includes a project schedule, budget, and project related climate change and equity planning and policies.

OST estimates that it takes approximately 6 person-hours to respond to provide the information necessary for funding agreements. Based on previous rounds of INFRA awards, OST estimates that there will likely be 35 agreements negotiated per additional funding round. The total hours required are estimated to be 120 (6 hours × 35 agreements = 210 hours) on a one-time basis, per funding round.

Project Monitoring Stage

OST requires each recipient to submit quarterly reports during the project to ensure the proper and timely expenditure of Federal funds under the grant.

The requirements comply with 2 CFR part 200 and are restated in the funding agreement. During the project monitoring stage, the grantee will complete Quarterly Progress Reports to allow DOT to monitor the project budget and schedule.

OST estimates that it takes approximately 5 person-hours to develop and submit a quarterly progress report. OST expects approximately 35 projects to be awarded per funding round, while grants awarded in prior years will reach completion during the year and would no longer need to submit these reports. OST expects recipients and awardees from 2016–2021 will require 3800 hours to submit project monitoring reports while new recipients and awardees will require 700 hours from 2022–2024.

Authority: The Paperwork Reduction Act of 1995; 44 U.S.C. Chapter 35, as amended; and 49 CFR 1.48.

Issued in Washington, DC.

John Augustine,

Director of the Office of Infrastructure Finance and Innovation, Office of the Under Secretary for Transportation Policy.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request for Form 8882

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 Form 8882, *Credit for Employer-Provided Child Care Facilities and Services*.

DATES: Written comments should be received on or before March 11, 2022 to be assured of consideration.

ADDRESSES: Written comments and recommendations for the proposed information collection should be sent within 60 days of publication of this notice to omb.unit@irs.gov. Please include, "OMB Number: 1545-1809—Public Comment Request Notice" in the Subject line. Requests for additional information or copies of this collection can be directed to Ronald J. Durbala, at RJoseph.Durbala@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Credit for Employer-Provided Child Care Facilities and Services.

OMB Number: 1545-1809.

Project Number: Form 8882.

Abstract: Employers use Form 8882 to claim the credit for qualified childcare facility and resource and referral expenditures. It is part of the general business credit.

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

Type of Review: Extension of a currently approved collection.

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

Estimated Number of Respondents: 286.

Estimated Time per Respondent: 3 hrs. 41 min.

Estimated Total Annual Burden Hours: 1,053.

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: January 4, 2022.

Ronald J. Durbala,

IRS Tax Analyst.

[FR Doc. 2022-00236 Filed 1-7-22; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request for Form 5495

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 Form 5495, *Request for Discharge from Personal Liability Under Internal Revenue Code Section 2204 or 6905*.

DATES: Written comments should be received on or before March 11, 2022 to be assured of consideration.

ADDRESSES: Written comments and recommendations for the proposed information collection should be sent within 60 days of publication of this notice to omb.unit@irs.gov. Please include, "OMB Number: 1545-0432—Public Comment Request Notice" in the Subject line. Requests for additional information or copies of this collection

can be directed to Ronald J. Durbala, at RJoseph.Durbala@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Request for Discharge from Personal Liability Under Internal Revenue Code Section 2204 or 6905.

OMB Number: 1545-0432.

Project Number: Form 5495.

Abstract: Form 5495 provides guidance under sections 2204 and 6905 for executors of estates and fiduciaries of decedent's trusts. The form, filed after regular filing of an Estate, Gift, or Income tax return for a decedent, is used by the executor or fiduciary to request discharge from personal liability for any deficiency for the tax and periods shown on the form.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or Households.

Estimated Number of Respondents: 25,000.

Estimated Time per Respondent: 12 hrs. 16 min.

Estimated Total Annual Burden Hours: 306,500.

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