

technology, without reducing the quality of the collected information. All comments should include the Docket number OST–2022–0021.

**FOR FURTHER INFORMATION CONTACT:** Tara Lanigan ([tara.lanigan@dot.gov](mailto:tara.lanigan@dot.gov)), Department of Transportation, Office of the Secretary of Transportation, 1200 New Jersey Avenue SE, Washington, DC 20590. Office hours are from 7:30 a.m. to 4:00 p.m., Monday through Friday, except Federal holidays.

**SUPPLEMENTARY INFORMATION:**

*Title: Strengthening Mobility and Revolutionizing Transportation (SMART) Grant Program.*

*Background:* The Bipartisan Infrastructure Law (BIL, also known as the Infrastructure Investment and Jobs Act), enacted on November 15, 2021 provides for significant investments in America’s transportation infrastructure. A key program of the legislation is the Strengthening and Revolutionizing Transportation (SMART) Grant Program (\$100 million per year for a period of five years), under which “the Secretary shall provide grants to eligible entities to conduct demonstration projects focused on advanced smart city or community technologies and systems in a variety of communities to improve transportation efficiency and safety” (BIL § 25005; 23 U.S.C. 502(b)). More specifically, SMART Grants may be used to carry out a project that demonstrates at least one of the following:

- Coordinated Automation
- Connected Vehicles
- Systems Integration
- Commerce Delivery and Logistics
- Leveraging Use of Innovative Aviation Technology
- Smart Grid
- Smart Technology Traffic Signals

This competitive grant program is comprised of two separate stages. For Stage 1, the Office of the Secretary (OST) will issue a Notice of Funding Opportunity (NOFO) that describes the requirements of the SMART Grant program, including the criteria that will be used to evaluate applications. The NOFO will provide a description of the application requirements. All eligible entities must submit a completed application in order to be considered for a Stage 1 grant award. More specifically, the applicants who are selected for a Stage 1 grant (*i.e.*, the recipients) will develop a plan or prototype of their project. Only Stage 1 grantees will be eligible to apply for a Stage 2 grant that will provide funding to more broadly demonstrate their project. Separate agreements for Stage 1 and Stage 2 will outline the schedule, budget and all

activities and deliverables. Additional reporting requirements associated with their SMART grant are outlined below.

- Annual Implementation Reports. These annual reports document project progress in meeting its goals. The Reports must demonstrate how the deployment and operational costs of the project compare to the benefits and savings; the means by which each project is meeting its original expectation, including data findings on the impacts of the project (*e.g.*, safety, mobility, access, system efficiency, etc.) and lessons learned. A Final Implementation Report will include final findings related to project benefits, costs and impacts.

- Evaluation Plan. The evaluation plan describes how the project will be evaluated, including the anticipated impacts of the project (*e.g.*, goals), the methods that will be used to measure those impacts, and the performance measures.

- Data Management Plan. The data management plan provides more detailed information on the types of data being collected by the grantee and how that data will be managed and stored (*e.g.*, how privacy is protected, the entities that have access to the data, etc.).

- Quarterly Progress Reports. The Quarterly progress reports provide status updates, including activities accomplished during the quarter, financial and schedule reporting, and anticipated activities for the next quarter (among other updates, such as any project challenges).

*Respondents:* Eligible entities for SMART grants include (A) a State; (B) a political subdivision of a State; (C) a Tribal government; (D) a public transit agency or authority; (E) a public toll authority; (F) a metropolitan planning organization; and (G) a group of 2 or more eligible entities described in (A) through (F) applying through a single lead applicant.

The anticipated annual number of applicants is 120, and the anticipated annual number of recipients is 40 (on average).

*Estimated Average Burden per Response:* The estimated average reporting burden will vary by stage, as follows (Please note that a new “cohort” is anticipated each year of the Information Collection (IC), and the calculations below are for a single cohort):

- Application Stage 1: On average, 100 hours per applicant per cohort
- Grant Stage (one-time per cohort): 149 hours per recipient per cohort

- Grant Stage (ongoing across the IC): 50 hours per recipient per year per cohort

*Estimated Total Annual Burden:* The estimated total annual burden per cohort is calculated as:

- Stage 1 applicants: 12,000 hours per cohort (120 applicants × 100 hours/application).
- Grant Stage (one-time burden): 5,960 hours per cohort (40 recipients × 149 hours)
- Grant Stage (ongoing burden during IC): 2,000 hours per cohort (40 recipients × 50 hours)

*Electronic Access:* For access to the docket to read background documents or comments received, go to <http://www.regulations.gov>. Follow the online instructions for accessing the dockets.

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

Issued on: August 3, 2022.

**Daniel Morgan,**

*Assistant Chief Information Officer for Data Services and Chief Data Officer.*

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**BILLING CODE 4910–22–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Employee Plans Compliance Resolution System

**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 continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning the employee plans compliance resolution system.

**DATES:** Written comments should be received on or before October 11, 2022 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](mailto:pra.comments@irs.gov). Include OMB control number 1545–1673 or Employee Plans Compliance Resolution System, in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or copies of the form should be directed to Kerry Dennis at (202) 317-5751, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at [Kerry.L.Dennis@irs.gov](mailto:Kerry.L.Dennis@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Employee Plans Compliance Resolution System (EPCRS).

*OMB Number:* 1545-1673.

*Regulation Project Number:* RP 2021-30.

*Form Number:* Forms 8950, 8951, 14568, 14568-A thru I.

*Abstract:* The information requested in Revenue Procedure 2021-30 is required to enable the Internal Revenue Service to make determinations on the issuance of various types of closing agreements and compliance statements. The issuance of the agreements and statements allow individual plans to maintain their tax-qualified status. As a result, the favorable tax treatment of the benefits of the eligible employees is retained. Applicants under the Voluntary Correction Program (VCP) must file Forms 8950 and 8951, and the appropriate scheduled(s) to the applicable part of the model compliance

statement, in order to request written approval from the IRS for a correction of a qualified plan that has failed to comply with the requirements of the Internal Revenue Code.

*Current Actions:* There is no change to the paperwork burden previously approved by OMB.

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

*Affected Public:* Individuals and business or other for-profit organizations, not-for profit institutions, and state, local or tribal governments.

*Estimated Number of Respondents:* 15,375.

*Estimated Time per Respondent:* 12 hours, 25 minutes.

*Estimated Total Annual Burden Hours:* 190,941 hours.

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.

*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: August 3, 2022.

**Kerry L. Dennis,**

*Tax Analyst.*

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