

engineer. Further, all movements would take place during daylight hours and at restricted speed.

A copy of the petition, as well as any written communications concerning the petition, is available for review online at www.regulations.gov.

Interested parties are invited to participate in these proceedings by submitting written views, data, or comments. FRA does not anticipate scheduling a public hearing in connection with these proceedings since the facts do not appear to warrant a hearing. If any interested party desires an opportunity for oral comment and a public hearing, they should notify FRA, in writing, before the end of the comment period and specify the basis for their request.

All communications concerning these proceedings should identify the appropriate docket number and may be submitted at <http://www.regulations.gov>. Follow the online instructions for submitting comments.

Communications received by July 7, 2023 will be considered by FRA before final action is taken. Comments received after that date will be considered if practicable.

Anyone can search the electronic form of any written communications and comments received into any of our dockets by the name of the individual submitting the comment (or signing the document, if submitted on behalf of an association, business, labor union, etc.). Under 5 U.S.C. 553(c), the U.S. Department of Transportation (DOT) solicits comments from the public to better inform its processes. DOT posts these comments, without edit, including any personal information the commenter provides, to www.regulations.gov, as described in the system of records notice (DOT/ALL-14 FDMS), which can be reviewed at <https://www.transportation.gov/privacy>. See also <https://www.regulations.gov/privacy-notice> for the privacy notice of www.regulations.gov.

Issued in Washington, DC.

John Karl Alexy,

*Associate Administrator for Railroad Safety
Chief Safety Officer.*

[FR Doc. 2023-09656 Filed 5-5-23; 8:45 am]

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DEPARTMENT OF TRANSPORTATION

Federal Railroad Administration

[Docket Number FRA-2023-0018]

Petition for Waiver of Compliance

Under part 211 of title 49 Code of Federal Regulations (CFR), this

document provides the public notice that on February 13, 2023, the Little River Railroad (LRR) petitioned the Federal Railroad Administration (FRA) for a waiver of compliance from certain provisions of the Federal railroad safety regulations contained at 49 CFR parts 215 (Railroad Freight Car Safety Standards) and 224 (Reflectorization of Rail Freight Rolling Stock). FRA assigned the petition Docket Number FRA-2023-0018.

Specifically, LRR requested a special approval pursuant to 49 CFR 215.203, *Restricted cars*, for a total of 5 cars, comprised of 2 stock cars (LRR 82990 and LRR 83022) and 3 cabooses (LRR 2630, LRR 2623, and LRR 1976) that are more than 50 years from the date of original construction. LRR also requests relief from § 224.101, *General requirements*, to operate the cars in tourist/excursion service. In support of its request, LRR states that the cars will not be interchanged and will be operated at restricted speed/yard limits.

A copy of the petition, as well as any written communications concerning the petition, is available for review online at www.regulations.gov.

Interested parties are invited to participate in these proceedings by submitting written views, data, or comments. FRA does not anticipate scheduling a public hearing in connection with these proceedings since the facts do not appear to warrant a hearing. If any interested party desires an opportunity for oral comment and a public hearing, they should notify FRA, in writing, before the end of the comment period and specify the basis for their request.

All communications concerning these proceedings should identify the appropriate docket number and may be submitted at <http://www.regulations.gov>. Follow the online instructions for submitting comments.

Communications received by July 7, 2023 will be considered by FRA before final action is taken. Comments received after that date will be considered if practicable.

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the system of records notice (DOT/ALL-14 FDMS), which can be reviewed at <https://www.transportation.gov/privacy>. See also <https://www.regulations.gov/privacy-notice> for the privacy notice of www.regulations.gov.

Issued in Washington, DC.

John Karl Alexy,

*Associate Administrator for Railroad Safety,
Chief Safety Officer.*

[FR Doc. 2023-09658 Filed 5-5-23; 8:45 am]

BILLING CODE 4910-06-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Requesting Comments on Form 706-GS(D-1)

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 706-GS(D-1), Notification of Distribution From a Generation-Skipping Trust.

DATES: Written comments should be received on or before July 7, 2023 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. 1545-1143 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: Notification of Distribution from a Generation-Skipping Trust.

OMB Number: 1545-1143.

Form Number: 706-GS(D-1).

Abstract: Trustees use Form 706-GS(D-1) to report certain distributions from a trust that are subject to the

generation-skipping transfer (GST) tax. The skip person distributee uses the information to figure any GST tax due on the distribution. The IRS uses the information to verify that the tax has been properly computed.

Current Actions: There is no change to the existing collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Responses: 13,000.

Estimated Time per Respondent: 4.36 hours.

Estimated Total Annual Burden Hours: 56,680.

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: May 2, 2023.

Jon R. Callahan,

Tax Analyst.

[FR Doc. 2023-09699 Filed 5-5-23; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Low Income Taxpayer Clinic Grant Program; Availability of 2024 Grant Application Package

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Solicitation of grant applications.

SUMMARY: This document contains a notice that the IRS has provided a grant opportunity in www.grants.gov for organizations interested in applying for a Low Income Taxpayer Clinic (LITC) matching grant. The IRS is authorized to award multi-year LITC grants not to exceed three years. (Organizations currently participating in the LITC grant program that are submitting a Non-Competing Continuation Request for continued funding for 2024 must do so electronically at www.grantsolutions.gov). Grants may be awarded for the development, expansion, or continuation of programs providing qualified services to eligible taxpayers. Grant funds may be awarded for start-up expenditures incurred by new clinics during 2024. The budget and the period of performance for the grant will be January 1, 2024—December 31, 2024. The application period runs from May 8, 2023, through June 26, 2023.

DATES: All applications and requests for continued funding for the 2024 grant year must be filed electronically by 11:59 p.m. (Eastern Time) on June 26, 2023. All organizations must use the funding number of TREAS-GRANTS-052024-001, and the Catalog of Federal Domestic Assistance program number is 21.008, see www.sam.gov. The IRS is scheduling two optional webinars, Session One on May 11, and Session Two on May 15, 2023, to cover the full application process. See www.irs.gov/advocate/low-income-taxpayer-clinics for complete details, including posted materials and any changes to the date and time.

FOR FURTHER INFORMATION CONTACT:

Karen Tober at (202) 317-9590 (not a toll-free number) or by email at karen.tober@irs.gov. The IRS office that provides oversight of the LITC grant program is the LITC Program Office, located at: IRS, Taxpayer Advocate Service, LITC Grant Program Administration Office, TA:LITC, 1111 Constitution Avenue NW, Room 1034, Washington, DC 20224. Copies of the *2024 Grant Application Package and Guidelines*, IRS Publication 3319 (Rev. 5-2024), can be downloaded from the

IRS internet site at <https://www.taxpayeradvocate.irs.gov/about-us/litc-grants/> or ordered by calling the IRS Distribution Center toll-free at 1-800-829-3676. See <https://youtu.be/6kRrjN-DNYQ> for a short video about the LITC Program. Note: To assist organizations in applying for funding, the "Reminders and Tips for Completing Form 13424-M" available at <https://www.taxpayeradvocate.irs.gov/about-us/litc-grants> will include instructions for which questions an organization should complete if requesting funding only for the English as a second language (ESL) Education Pilot Program described in this notice.

SUPPLEMENTARY INFORMATION:

Background

Pursuant to 26 U.S.C. 7526, the IRS will annually award up to \$6,000,000 (unless otherwise provided by specific Congressional appropriation) to qualified organizations, subject to the limitations in the statute. For 2023, pursuant to the Consolidated Appropriations Act, 2023, Congress doubled both the overall LITC grant funding level from \$13 million in FY 2022 to \$26 million and the maximum amount that may be awarded to any clinic from \$100,000 in FY 2022 to \$200,000. See Public Law 117-328, Division E. The President's 2024 budget request includes a continuation of the overall LITC grant funding level at \$26 million and the \$200,000 per-clinic funding cap. In light of the President's budget proposal and the uncertain timeline for final congressional action, the IRS will allow applicants to request up to \$200,000 for the 2024 grant year. The IRS will also continue the ESL Education Pilot Program that was rolled out as part of the February 2023 supplemental funding opportunity. See 88 FR 13864-13866 (March 6, 2023). If Congress ultimately does not continue the LITC Program's funding at \$26 million and/or the increased per-clinic funding cap of \$200,000, the IRS will adjust each grant recipient's award to reflect any limitations in place at that time. At least 90 percent of the taxpayers represented by the clinic must have incomes which do not exceed 250 percent of the poverty level as determined under criteria established by the Director of the Office of Management and Budget. See 88 FR 3424-25 (Jan. 19, 2023). In addition, the amount in controversy for the tax year to which the controversy relates generally cannot exceed the amount specified in Internal Revenue Code (IRC) section 7463 (\$50,000) for eligibility for special small tax case