

Willetts Point. After preparing an Environmental Impact Statement (EIS), the FAA signed a ROD approving the Project on July 20, 2021.

Following the issuance of the ROD, New York Governor Kathy Hochul directed the Port Authority to review alternative mass transit options to the Airport. In November 2021, per the governor's request, the Port Authority assembled a 3-person panel to oversee the study and provide recommendations based on the study's results.

In March 2023, the Port Authority released the "Options for Mass Transit Solutions to LGA" report, which included the panel's independent analysis of 14 different mass transit options to LGA. The panel recommended that the Port Authority proceed with implementing improvements to the existing Metropolitan Transportation Authority (MTA) Q70 LaGuardia Link bus service and constructing a new non-stop airport shuttle service from Ditmars Boulevard, the terminus of the N/W subway line in Astoria, Queens. Due to foreseeable construction and cost constraints, the expert panel recommended that the Port Authority focus on improving bus services at LGA in the near-term to provide more efficient transit capabilities, and to focus on implementing the shuttle service in the long-term. The Port Authority indicates that improved bus service is projected to serve approximately 5 million passengers annually and cost an estimated \$500 million compared to costs ranging from \$2.4 billion to \$6.2 billion for alternative light rail options (Port Authority Board of Commissioners Approves \$30 Million for Planning and Preliminary Design to Improve Mass Transit Access to LaGuardia Airport, <https://www.panynj.gov/port-authority/en/press-room/press-release-archives/2022-press-releases1/port-authority-board-of-commissioners-approves--30-million-for-p.html>). On June 22, 2023, the Port Authority Board of Commissioners approved \$30 million in funding to plan and develop preliminary designs for the bus service improvements at LGA as recommended by the panel. On July 20, 2023, the Port Authority notified the FAA of its intent to officially abandon the Project as approved by the FAA's ROD in favor of pursuing the recommended bus service improvements from the "Options for Mass Transit Solutions to LGA" report.

Based on consideration of this substantial new information and the changed circumstances concerning the Port Authority's planned access improvements at LGA as discussed above, the July 2021 ROD for the LGA

Access Improvement Project has been withdrawn. Accordingly, all approvals for FAA actions within the ROD are also withdrawn. The Port Authority must reinitiate any requests for FAA review and approval as necessary for all aspects of the Project contained within the now-withdrawn ROD should it wish to proceed with any component of the Project, in part or as a whole.

**FOR FURTHER INFORMATION CONTACT:**

Andrew Brooks, Environmental Program Manager, Eastern Regional Office, AEA-610, Federal Aviation Administration, 1 Aviation Plaza, Jamaica, NY 11434. Telephone: 718-553-2511.

Issued in Jamaica, New York, September 8, 2023.

**Evelyn Martinez,**

Manager, New York Airports District Office, Eastern Region.

[FR Doc. 2023-19850 Filed 9-13-23; 8:45 am]

**BILLING CODE P**

**DEPARTMENT OF TRANSPORTATION**

**Federal Motor Carrier Safety Administration**

[Docket No. FMCSA-2023-0190]

**Appeal Process for Requests for Data Review**

**AGENCY:** Federal Motor Carrier Safety Administration (FMCSA), U.S. Department of Transportation (DOT).

**ACTION:** Notice; request for comments.

**SUMMARY:** FMCSA proposes the development and implementation of a Federal appeals process for Requests for Data Review (RDRs) submitted to the Agency through its DataQs system. DataQs is the online system for motor carriers, commercial motor vehicle drivers and other interested parties to request and track a review of Federal and State crash and inspection data submitted to and stored by FMCSA that the requester believes is incomplete or incorrect. The proposed review process would provide users with an opportunity to have their requests reviewed by FMCSA after the request has been reviewed and denied after reconsideration by the State agency. FMCSA would include requirements for ensuring an independent review of all requests. The outcome of the FMCSA review would be deemed final. FMCSA requests public comments on the proposed process.

**DATES:** Comments must be received on or before November 13, 2023.

**ADDRESSES:** You may submit comments identified by docket number FMCSA-

2023-0190 using any of the following methods:

- *Federal eRulemaking Portal:* Go to <https://www.regulations.gov/docket/FMCSA-2023-0190/document>. Follow the online instructions for submitting comments.

- *Mail:* Dockets Operations, U.S. DOT, 1200 New Jersey Avenue SE, West Building, Ground Floor, Washington, DC 20590-0001.

- *Hand Delivery or Courier:* Dockets Operations, U.S. DOT, 1200 New Jersey Avenue SE, West Building, Ground Floor, Washington, DC 20590-0001, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. To be sure someone is there to help you, please call (202) 366-9317 or (202) 366-9826 before visiting Dockets Operations.

- *Fax:* (202) 493-2251.

**FOR FURTHER INFORMATION CONTACT:**

Scott Valentine, Data Quality Program Manager, Analysis Division, Office of Analysis, Research and Technology, FMCSA, 1200 New Jersey Avenue SE, Washington, DC 20590-0001, (202) 366-4869, [Scott.Valentine@dot.gov](mailto:Scott.Valentine@dot.gov). If you have questions regarding viewing or submitting material to the docket, contact Dockets Operations, (202) 366-9826.

**SUPPLEMENTARY INFORMATION:**

FMCSA organizes this notice as follows:

- I. Public Participation and Request for Comments
  - A. Submitting Comments
  - B. Viewing Comments and Documents
  - C. Privacy
- II. Abbreviations
- IV. Background
  - A. Overview of FMCSA Data Systems
  - B. DataQs
  - C. Current Process for Review of Requests in DataQs
  - D. The Call for an Independent Appeal Process
- V. Proposal for FMCSA Appeal Process
  - A. Proposed Process and Acceptance Criteria
- VI. Independent Review for RDR Reconsiderations
- VII. Comments Sought

**I. Public Participation and Request for Comments**

FMCSA encourages you to participate by submitting comments and related materials.

**A. Submitting Comments**

If you submit a comment, please include the docket number for this notice (FMCSA-2023-0190), indicate the specific section of this document to which your comment applies, and provide a reason for each suggestion or recommendation. You may submit your comments and material online or by fax,

mail, or hand delivery, but please use only one of these means. FMCSA recommends that you include your name and a mailing address, an email address, or a phone number in the body of your document so FMCSA can contact you if there are questions regarding your submission.

To submit your comment online, go to <https://www.regulations.gov/docket/FMCSA-2023-0190/document>, click on this notice, click “Comment,” and type your comment into the text box on the following screen.

If you submit your comments by mail or hand delivery, submit them in an unbound format, no larger than 8½ by 11 inches, suitable for copying and electronic filing.

FMCSA will consider all comments and material received during the comment period.

#### Confidential Business Information (CBI)

CBI is commercial or financial information that is both customarily and actually treated as private by its owner. Under the Freedom of Information Act (FOIA), 5 United States Code (U.S.C.) 552, CBI is exempt from public disclosure. If your comments responsive to the notice contain commercial or financial information that is customarily treated as private, that you actually treat as private, and that is relevant or responsive to the notice, it is important that you clearly designate the submitted comments as CBI. Please mark each page of your submission that constitutes CBI as “PROPIN” to indicate it contains proprietary information. FMCSA will treat such marked submissions as confidential under the FOIA, and they will not be placed in the public docket of the notice. Submissions containing CBI should be sent to Brian Dahlin, Chief, Regulatory Evaluation Division, Office of Policy, FMCSA, 1200 New Jersey Avenue SE, Washington, DC 20590–0001 or via email at [brian.g.dahlin@dot.gov](mailto:brian.g.dahlin@dot.gov). You do not need to send a duplicate hard copy of your electronic CBI submissions to FMCSA headquarters. Any comments FMCSA receives not specifically designated as CBI will be placed in the public docket for this notice.

#### B. Viewing Comments and Documents

To view any documents mentioned as being available in the docket, go to <https://www.regulations.gov/docket/FMCSA-2023-0190/document> and choose the document to review. To view comments, click this notice, then click “Browse Comments.” If you do not have access to the internet, you may view the docket online by visiting Dockets Operations on the ground floor of the

DOT West Building, 1200 New Jersey Avenue SE, Washington, DC 20590–0001, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. To be sure someone is there to help you, please call (202) 366–9317 or (202) 366–9826 before visiting Dockets Operations.

#### C. Privacy

In accordance with 5 U.S.C. 553(c), DOT solicits comments from the public to better inform its regulatory process. DOT posts these comments, without edit, including any personal information the commenter provides, to [www.regulations.gov](http://www.regulations.gov). As described in the System of Records Notices, DOT/ALL 14—Federal Docket Management System, which can be reviewed at <https://www.transportation.gov/individuals/privacy/privacy-act-system-records-notices>, the comments are searchable by the name of the submitter.

## II. Abbreviations

|        |   |
|--------|---|
| A&I    | Analysis and Information Online             |
| CBI    | Confidential Business Information           |
| CMV    | Commercial Motor Vehicle                    |
| DOT    | Department of Transportation                |
| ELD    | Electronic Logging Device                   |
| FMCSRs | Federal Motor Carrier Regulations           |
| FOIA   | Freedom of Information Act                  |
| FR     | Federal Register                            |
| FY     | Fiscal Year                                 |
| HOS    | Hours of Service                            |
| MCMIS  | Motor Carrier Management Information System |
| MCSAP  | Motor Carrier Safety Assistance Program     |
| OMB    | Office of Management and Budget             |
| PSP    | Pre-Employment Screening Program            |
| RDR    | Request for Data Review                     |
| SMS    | Safety Measurement System                   |
| U.S.C. | United States Code                          |

## IV. Background

### A. Overview of FMCSA Data Systems

The foundation of FMCSA’s data-driven safety activities is the Motor Carrier Management Information System (MCMIS). MCMIS is a computerized system in which FMCSA maintains a record of the safety performance of motor carriers and hazardous materials shippers that are subject to Federal Motor Carrier Safety Regulations (FMCSRs) and the Hazardous Materials Regulations. MCMIS contains crash, registration, inspection, investigation, and enforcement information. FMCSA is committed to ensuring the integrity of State and Federally reported safety data in MCMIS.

States collect and submit crash and inspection data, including violations documented during such inspections, into State data systems. The State data systems transmit the State-reported crash and inspection data into MCMIS.

The MCMIS data is propagated to other FMCSA data systems, including, but not limited to, the Pre-Employment Screening Program (PSP), the Safety Measurement System (SMS), and Analysis and Information Online (A&I). These data systems provide enforcement personnel, industry, and the public with information on the safety performance of motor carriers and drivers.

### B. DataQs

DataQs is the online system for drivers, motor carriers, Federal and State agencies, and others to request and track a review of MCMIS data they believe to be incomplete or incorrect. The DataQs system is available to the public at <https://dataqs.fmcsa.dot.gov>. The DataQs system provides users an opportunity to seek and obtain correction of information maintained and disseminated by FMCSA. It enables all users to improve the accuracy of FMCSA’s data-driven safety systems that help prevent crashes, injuries, and fatalities related to CMVs.

The Fiscal Year (FY) 2001 Consolidated Appropriations Act, section 515, Public Law 106–554, required the Office of Management and Budget (OMB) to develop standards for Federal agency data. The OMB Guidelines required Federal agencies to take certain steps to ensure the quality, objectivity, utility, and integrity of data that the agencies publicly disseminate. The agencies were also required to provide “administrative mechanisms” for affected persons to seek and obtain correction of data.

The OMB Guidelines on agencies’ required mechanisms for correction of data is stated, in relevant part, as follows:

3. To facilitate public review, agencies shall establish administrative mechanisms allowing affected persons to seek and obtain, where appropriate, timely correction of information maintained and disseminated by the agency that does not comply with OMB or agency guidelines. These administrative mechanisms shall be flexible, appropriate to the nature and timeliness of the disseminated information and incorporated into agency information resources management and administrative practices.

i. Agencies shall specify appropriate time periods for agency decisions on whether and how to correct the information. Agencies shall notify the affected persons of the corrections made.

ii. If the person who requested the correction does not agree with the agency’s decision (including the corrective action, if any), the person may file for reconsideration within the agency. The agency shall establish an administrative appeal process to review the agency’s initial decision, and specify

appropriate time limits in which to resolve such requests for reconsideration.<sup>1</sup>

FMCSA adopted DataQs in response to this legislation and the OMB Guidelines.

As noted, pursuant to 49 CFR 350.201(s), one condition for participation in the Motor Carrier Safety Assistance Program (MCSAP)<sup>2</sup> is that a State establish a program to ensure that accurate and timely motor carrier safety data are collected and reported, and that the State participates in a national motor carrier safety data correction system prescribed by FMCSA. DataQs is that national motor carrier data correction system. Currently, States are responsible for reviewing and resolving all RDRs within DataQs that pertain to the safety data collected and reported in MCMIS by the State.

*C. Current Process for Review of Requests in DataQs*

DataQs system users may submit an RDR for the review of data within an FMCSA system and, if applicable, may provide supporting documentation. Based on the type of request, the RDR is routed to the appropriate DataQs program office. This program office can be a State agency, FMCSA field office, or FMCSA headquarters. Most RDRs are assigned to the State MCSAP agency for review since that agency most often uploaded the data to MCMIS.

The program office is responsible for investigating the request, communication with the requestor, if needed, and deciding whether a data correction is warranted. If a State agency is the assigned program office, and a data correction is warranted, the program office updates the record locally and uploads corrected data to MCMIS. Program offices are also responsible for updating DataQs with the review results and for notifying the requestor of the outcome. FMCSA provides State DataQs analysts with best

practices and guidance for addressing RDRs in the DataQs Analyst Guide.<sup>3</sup>

After a decision is made on the initial review of the RDR, the requestor may request that the RDR be reviewed again (RDR Reconsideration). This RDR Reconsideration may be routed to the same program office as the initial review or follow a different process. State approaches for handling RDR Reconsideration requests vary. Some States address RDR Reconsideration requests within the program office. If the reviewer performing the RDR Reconsideration review is a State agency, they may consult with FMCSA for a recommendation. Some States have implemented review councils or committees. These groups are comprised of members with CMV experience from the State, and at times industry, that can perform an independent review of the request. Decisions on the RDR Reconsiderations are final.

*D. The Call for an Independent Appeal Process*

Stakeholders from industry, CMV drivers, and the public have expressed concerns regarding the transparency and uniformity of addressing RDRs, and specifically, RDR Reconsiderations. Stakeholders note that program offices do not have a uniform process for initial RDR reviews or for handling RDR Reconsiderations. They have also noted concern that RDR Reconsiderations are, in many instances, reviewed and decided by the same reviewer as the initial request. Users are calling on FMCSA to ensure an opportunity for an independent review, with consistently applied standards, for data correction requests.

**V. Proposal for FMCSA Appeal Process**

*A. Proposed Process and Acceptance Criteria*

FMCSA proposes the development and implementation of an independent

FMCSA appeal process for RDRs. The Agency expects to use the DataQs system to accept, track, and respond to requests for FMCSA appeal review. For this process, FMCSA proposes that DataQs users would be able to initiate a request for an FMCSA appeal but only after the RDR has been denied through both the initial review and the RDR Reconsideration processes. All information and documents provided to FMCSA would be contained in the DataQs RDR itself. Neither the requestor nor the program office may submit new facts or evidence at the time of this third and final appeal request or during its review.

The Agency proposes to limit RDRs accepted for FMCSA appeal to requests that pertain to significant matters of legal interpretation or implementation of enforcement policies or regulations. Requests involving mere factual dispute between parties would not ordinarily be accepted for review through the FMCSA appeal process. Additionally, RDRs submitted to the Crash Preventability Determination Program and petitions to the Drug and Alcohol Clearinghouse, would not be eligible for an FMCSA appeal. The proposed appeal process would not directly pertain to regulatory procedures external to DataQs, such as requests for safety rating upgrades, or appeals of registration rejections, although decisions from the appeals subsequently could be used by the affected party in such external procedures. If an RDR appeal is accepted by FMCSA, the determination made as a result of the appeal would be final.

Table 1 below contains examples of RDRs that might meet the proposed acceptance criteria for an FMCSA appeal.<sup>4</sup>

TABLE 1—EXAMPLE REQUESTS POSSIBLY ACCEPTABLE FOR FMCSA APPEAL

|    | RDR type and scenario   | Reason for FMCSA appeal acceptance   |
|----|---|--|
| 1. | <p><i>Crash—Not Reportable</i> .....<br/>                     A CMV was involved in a crash where the other driver left the scene. The other driver was apprehended a short time later and the vehicle had to be towed due to damage sustained during the crash with the CMV.</p> | <p><i>Interpretation—Crash Reportability Definition.</i><br/>                     Determine whether the crash met FMCSA's definition for reportability of a crash.</p> |

<sup>1</sup> See Guidelines for Ensuring and Maximizing the Quality, Objectivity, Utility, and Integrity of Information Disseminated by Federal Agencies, 67 FR 8,452 (Feb. 22, 2002).

<sup>2</sup> MCSAP is a Federal grant program that provides financial assistance to States to reduce the number and severity of crashes and hazardous materials incidents involving CMVs. The goal of MCSAP is to reduce CMV-involved crashes, fatalities, and

injuries through consistent, uniform, and effective CMV safety programs. MCSAP is FMCSA's largest grant program that supports State and local law enforcement agencies to utilize over 12,000 enforcement officers to increase enforcement and safety activities nationwide.

<sup>3</sup> See [https://dataqs.fmcsa.dot.gov/DataQs/Data/Guide/DataQs\\_Users\\_Guide\\_and\\_Best\\_Practices\\_Manual.pdf](https://dataqs.fmcsa.dot.gov/DataQs/Data/Guide/DataQs_Users_Guide_and_Best_Practices_Manual.pdf).

<sup>4</sup> The examples cited in Tables 1 and 2 are for illustration purposes only. This notice does not reflect a formal decision by FMCSA on whether specific requests for Agency intervention, to the extent already submitted informally, will or will not be accepted for review on appeal.

TABLE 1—EXAMPLE REQUESTS POSSIBLY ACCEPTABLE FOR FMCSA APPEAL—Continued

|    | RDR type and scenario   | Reason for FMCSA appeal acceptance  |
|----|---|---|
| 2. | <p><i>Inspection—Incorrect Violation</i> .....<br/>                     The driver was using a portable electronic logging device (ELD), mounted to the center console. The driver was cited for a violation during an inspection because the ELD was not in view of the driver while operating the CMV. The driver claims the violation is in error because “visible” means not hidden and the driver only needs to access it when changing duty statuses.</p> | <p><i>Interpretation—ELD and Hours of Service (HOS) Final Rule.</i><br/>                     Interpret the ELD and HOS Supporting Documents Final Rule, § 395.22 (g) “<i>Portable ELDs</i>. If a driver uses a portable ELD, the motor carrier shall ensure that the ELD is mounted in a fixed position during the operation of the commercial motor vehicle and visible to the driver when the driver is seated in the normal driving position.”</p> |
| 3. | <p><i>Inspection—Incorrect Violation</i> .....<br/>                     A driver was cited roadside with violating HOS regulations after claiming to be operating under a Regional Emergency Declaration in support of hurricane relief efforts. The State contended the commodity being transported was not part of the relief efforts.</p>  | <p><i>Interpretation—National Emergency Declaration.</i><br/>                     Assess whether the State correctly applied the waiver in response to the declared hurricane emergency.</p>  |
| 4. | <p><i>Inspection—Citation Associated with a Violation</i> .....<br/>                     The driver received a speeding violation, and an associated citation, during a traffic enforcement inspection. The citation was dismissed in court and the driver paid court costs. The State contends that the court costs were punitive and the equivalent of a conviction.</p>  | <p><i>Interpretation—Adjudicated Citations Policy.</i><br/>                     Determine the appropriate outcome for a citation dismissed with court costs based on the MCMIS Changes to Improve Uniformity in the Treatment of Inspection Violation Data (Adjudicated Citations Policy).</p>  |

Table 2 below contains examples of acceptance criteria for an FMCSA RDRs that would not meet the proposed appeal.

TABLE 2—EXAMPLE REQUESTS LIKELY NOT ACCEPTED FOR FMCSA APPEAL

|    | RDR type and scenario   | Reason for FMCSA appeal rejection   |
|----|---|---|
| 1. | <p><i>Crash—Not Reportable</i> .....<br/>                     A motor carrier provides insurance documents stating that they were found “not at fault” in the crash and wants the crash removed as not reportable.</p>  | <p><i>Based on Insurance Documents—Not Crash Reportability Definition.</i><br/>                     FMCSA crash data is based on vehicle involvement, and fault is not a consideration in the reportability of a crash.</p>   |
| 2. | <p><i>Inspection—Incorrect Violation</i> .....<br/>                     A CMV driver received a violation during an inspection for driving during off-duty hours. The submitter claims that the ELD was malfunctioning, and the inspector was not provided accurate information. The request did not include supporting evidence.</p> | <p><i>Disputes Facts—Not Based on ELD Regulations or Policy.</i><br/>                     The request disputes facts regarding whether the ELD was working correctly at the time of the inspection. It also does not require an interpretation of regulation or policy.</p> |
| 3. | <p><i>Inspection—Incorrect Violation</i> .....<br/>                     The driver received a violation for following too closely during a traffic enforcement inspection. Submitter claims that the driver was not in violation of the traffic code. The request did not include supporting evidence.</p>                            | <p><i>Opposing Account—Not Based on Regulations.</i><br/>                     The request presents an opposing account of the inspection without concrete evidence. It also does not question the interpretation of the regulation.</p>                                     |
| 4. | <p><i>Inspection—Incorrect Violation</i> .....<br/>                     The driver received an HOS violation because the log did not properly reflect driving hours. The submitter states that the driver has been retrained in maintaining logs and is requesting the violation be removed.</p>                                      | <p><i>Leniency Request—Not Based on HOS Regulations.</i><br/>                     The requestor is seeking a data change based on purported corrective action and does not question the interpretation of the regulation.</p>   |

The outcome of the FMCSA appeal generally will include a clarification of the relevant regulation or policy as applied in such circumstances, and a determination whether correction of the data is warranted. When an FMCSA appeal results in a clarification that precipitates the need for a change to State-reported data, FMCSA proposes to notify the State via DataQs to ensure that the safety data is updated at the source. Some States may not be able to update their source data, and in these cases, FMCSA proposes to update the data in its MCMIS system. Changing data in MCMIS would not update State source systems, but the changes would flow to downstream Federal systems such as PSP, SMS, A&I, and the FMCSA Portal.

#### VI. Independent Review for State RDR Reconsiderations

In addition to proposing the establishment of an FMCSA appeals process, the Agency wishes to address stakeholder concerns about independent reviews for all RDRs, not just those related to regulations, policy, or standards. As such, FMCSA proposes to issue new requirements for the review of RDR Reconsiderations to program offices. These proposed guidelines may include requirements to ensure and certify that each reconsideration request is addressed by a different reviewer than the person who performed the initial review of the RDR.

#### VII. Comments Sought

FMCSA seeks comments on the proposals described above. FMCSA seeks comments on the following specific questions.

1. Should FMCSA appeals be considered for RDRs that are not related to the interpretation or understanding of regulations, policy, or standards.

2. If so, what are some examples of RDRs that should be reviewed in an appeal?

3. As mentioned above, some States and program offices have created review boards and panels with processes for managing requests or referrals that occur during the initial RDR review or an RDR Reconsideration. How would the addition of the FMCSA appeal impact these review boards and their processes?

4. What burdens, if any, will States face when updating their source data when notified in DataQs of an FMCSA appeal result that requires a data change?

a. If a State declined to change the violation in its data systems as a result of a decision in an FMCSA appeal, or was unable to, what would be the impact be of having FMCSA update the

data in MCMIS directly while the State retained the original data in the its source systems?

5. One purpose of the FMCSA review is to provide clarity on significant regulatory or policy issues. FMCSA appeals may identify instances where this clarity could be helpful for future RDRs and RDR Reconsiderations. Are there recommended practices for disseminating appeal outcomes?

6. Are there any factors that FMCSA should consider relating to its proposed requirement for a separate reviewer, independent from the initial reviewer, for program office review for all RDR Reconsiderations?

Once comments are reviewed and any needed program changes are made, the Agency will respond to comments received to this notice and announce the start of the updated program in the **Federal Register**, under authority delegated in 49 CFR 1.87.

**Robin Hutcheson,**

*Administrator.*

[FR Doc. 2023-19904 Filed 9-13-23; 8:45 am]

**BILLING CODE 4910-EX-P**

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request Concerning Information Reporting for Form 8824

**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 8824, *Like-Kind Exchanges*.

**DATES:** Written comments should be received on or before November 13, 2023 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Andrés 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). Please include, "OMB Number: 1545-1190—Public Comment Request Notice" in the Subject line.

#### FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the form and instructions should be directed to Ronald J. Durbala, at (202) 317-5746, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [Rjoseph.Durbala@irs.gov](mailto:Rjoseph.Durbala@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Like-Kind Exchanges.

*OMB Number:* 1545-1190.

*Form Project Number:* Form 8824.

*Abstract:* Section 1031 of the Internal Revenue Code allows for the non-recognition of gain or loss on the exchange of business or investment property. Section 1043 allows for the non-recognition of gain from dispositions made by certain members of the executive branch of the Federal government because of a conflict of interest. Form 8824 provides taxpayers with an easy method of determining whether a transaction qualifies for like-kind exchange treatment, the gain or loss, if any recognized because of the exchange, and the basis in the new property received in the exchange.

*Current Actions:* Substantial changes are being made to the form and instructions, based on Regulations sections 1.1031(a)-1(a)(3) and 1.1031(a)-3 (and IRC 1031 as updated by Pub. L. 115-97 (TCJA), section 13303). These rules limit the property eligible for like-kind exchanges. Under these rules, only property meeting the definition of real property in IRC 1031 is like-kind property for purposes of like-kind exchanges.

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

*Affected Public:* Individuals or households, business or other for-profit organization, and not-for-profit institution.

*Estimated Number of Responses:* 137,547.

*Estimated Time per Respondent:* 17 hrs., 11 min.

*Estimated Total Annual Burden Hours:* 2,364,433.

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.