

Public Law 117–58, which requires the creation of an advisory committee on override protection, and in accordance with the Federal Advisory Committee Act, 5 U.S.C. app. 2. ACUP provides information, advice, and recommendations to the Secretary of Transportation on safety regulations to reduce override crashes and fatalities relating to override crashes.

Description of Duties

The Committee shall act solely in an advisory capacity. Duties include the following:

- a. Gather information as necessary to discuss issues presented by the Designated Federal Officer (DFO).
- b. Deliberate on issues relevant to safety regulations related to override crashes and fatalities from override crashes.
- c. Provide written consensus advice to the Secretary on override protection to reduce override crashes and fatalities relating to override crashes.
- d. Submit to the Committee on Commerce, Science, and Transportation of the Senate and the Committee on Transportation and Infrastructure of the House of Representatives a biennial report that—
 - i. describes the advice and recommendations made to the Secretary; and
 - ii. includes an assessment of progress made by the Secretary in advancing safety regulations relating to override crashes.

Membership

In accordance with BIL, ACUP will comprise not more than 20 members who are qualified to serve on the Committee because of their expertise, training, or experience. The Committee shall include two representatives from each of the following categories:

- Truck and trailer manufacturers.
- Motor carriers, including independent owner-operators.
- Law enforcement.
- Motor vehicle engineers.
- Motor vehicle crash investigators.
- Truck safety organizations.
- The insurance industry.
- Emergency medical service providers.
- Families of override crash victims.
- Labor organizations.

To ensure the recommendations of the Committee have considered the needs of diverse groups served by the Department, the membership of the Committee shall, to the extent practicable, include persons with lived experience and knowledge of the needs of underrepresented groups with regard to race, ethnicity, religion, disability,

sexual orientation, gender identity, and other factors.

The Secretary of Transportation shall appoint each member for the duration of the charter, which is 2 years, unless otherwise renewed in accordance with FACA. The Secretary may reappoint a member or terminate any member's tenure at his discretion. The Secretary may extend appointments and may appoint replacements for members who have resigned outside a stated term, as necessary. If a member's status as a representative of an identified category materially changes after appointment, the member's representative status will be terminated, unless certain requirements are met. These requirements include the following: (1) continued active involvement in the identified category, (2) the concurrence by the NHTSA Administrator with the representative's continued participation, (3) the member's continued participation is consistent with applicable statutory authorities and Presidential directives, and the (4) the member's continued participation is deemed essential for the fulfillment of the committee's mission.

ACUP members will not receive pay or other compensation from NHTSA for their ACUP service, but are entitled to reimbursement of their travel expenses, including per diem. The ACUP shall meet at least once a year.

Qualifications

Members will be selected for their expertise, training, or experience and their ability to represent one of the identified categories.

Materials To Submit

Qualified individuals interested in serving on the ACUP are invited to apply for appointment by submitting a resume or curriculum vitae along with letters of recommendation to one of the locations listed in the **ADDRESSES** section by the deadline listed in the **DATES** section. Please include your full legal name and date of birth in your application. Each applicant must identify the category that he or she seeks to represent. Nominations are open to all individuals without regard to race, color, religion, sex, national origin, age, mental or physical disability, marital status, or sexual orientation. Evaluations will be based on the materials submitted.

Authority: Issued under authority in 49 CFR 1.95 and 501.8.

Raymond R. Posten,

Associate Administrator for Rulemaking.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Requesting Comments on Regulation Project

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 final regulations in Treasury Decision (TD) 8458 relating to real estate mortgage investment conduits.

DATES: Written comments should be received on or before September 6, 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. Include OMB Control No. 1545–1276 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: Real Estate Mortgage Investment Conduits.

OMB Number: 1545–1276.

Regulation Project: TD 8458.

Abstract: Internal Revenue Code (IRC) section 860G provides definitions and special rules pertaining to real estate mortgage investment conduits (REMIC). IRC section 860E outlines the treatment of income in excess of daily accruals on residual interests and imposes an excise tax on the transfer of a residual interest in a REMIC to a disqualified organization. Treasury Regulations section 1.860E–2(a)(5) requires the REMIC to furnish, on request of the party responsible for the tax and to the Internal Revenue Service (IRS), information sufficient to compute the present value of the anticipated excess

inclusions. Treasury Regulations sections 1.860E-2(a)(7) and 1.860E-2(b)(2) provide that the tax will not be imposed on the party otherwise liable for the tax if the transferee or record holder with interest in a pass-thru entity furnishes an affidavit stating that they are not a disqualified organization.

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: 1,600.

Estimated Time per Respondent: 20 minutes.

Estimated Total Annual Burden Hours: 525.

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: June 30, 2022.

Jon R. Callahan,

Tax Analyst.

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