

Regulations (CFR) 190.343, you may ask PHMSA to give confidential treatment to information you give to the Agency by taking the following steps: (1) mark each page of the original document submission containing CBI as "Confidential"; (2) send PHMSA, along with the original document, a second copy of the original document with the CBI deleted; and (3) explain why the information you are submitting is CBI. Unless you are notified otherwise, PHMSA will treat such marked submissions as confidential under the FOIA, and they will not be placed in the public docket of this notice. Submissions containing CBI should be sent to Kay McIver, DOT, PHMSA-PHP-80, 1200 New Jersey Avenue SE, Washington, DC 20590-0001. Any commentary PHMSA receives that is not specifically designated as CBI will be placed in the public docket for this matter.

**FOR FURTHER INFORMATION CONTACT:**

*General:* Ms. Kay McIver by telephone at 202-366-0113, or by email at [kay.mciver@dot.gov](mailto:kay.mciver@dot.gov).

*Technical:* Mr. Steve Nanney by telephone at 713-272-2855, or by email at [steve.nanney@dot.gov](mailto:steve.nanney@dot.gov).

**SUPPLEMENTARY INFORMATION:** PHMSA received a special permit request from ETNG, owned and operated by Enbridge Inc., seeking a waiver from the requirements of 49 CFR 192.53(c), 192.121, 192.144, 192.149, 192.150, 192.619(a), 192.624, 192.710, and 192.714, for the use of composite pipe (Smartpipe®) and fittings to replace approximately 0.64 miles of an interstate gas transmission pipeline located in a Class 3 location in Roanoke County, Virginia. Smartpipe® is a flexible reinforced thermoplastic pipe that is not authorized by 49 CFR part 192. ETNG proposes to insert the Smartpipe®, 6-inch inside diameter and 7.6-inch outside diameter, into the existing 8.625-inch outside diameter steel pipeline, known as ETNG's Line No. 3320A-100 Pipeline. ETNG's request proposes the pipe pulling tensile force would be limited to 40,000 pounds during installation of the Smartpipe®, which is 44 percent of the Smartpipe® rating of 90,000 pounds. The request also proposes that the Line No. 3320A-100 Pipeline would have a maximum allowable operating pressure of 813 pounds per square inch gauge after installation of the Smartpipe®. The existing Line No. 3320A-100 Pipeline is externally coated with coal tar enamel.

The special permit request, proposed special permit with conditions, and draft environmental assessment (DEA) for the ETNG Line No. 3320A-100

Pipeline are available for review and public comment in the Docket No. PHMSA-2022-0167. PHMSA invites interested persons to review and submit comments on the special permit request, proposed special permit with conditions, and DEA in the docket. Please include any comments on potential safety and environmental impacts that may result if the special permit is granted. Comments may include relevant data.

Before issuing a decision on the special permit requests, PHMSA will evaluate all comments received on or before the comment closing date. Comments received after the closing date will be evaluated, if it is possible to do so without incurring additional expense or delay. PHMSA will consider each relevant comment it receives in making its decision to grant or deny this request.

Issued in Washington, DC, on December 28, 2022, under authority delegated in 49 CFR 1.97.

**Alan K. Mayberry,**

*Associate Administrator for Pipeline Safety.*

[FR Doc. 2022-28653 Filed 1-4-23; 8:45 am]

**BILLING CODE 4910-60-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Requesting Comments on Form 8975 and Schedule A (Form 8975)

**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 8975, Country-by-Country Report, and Schedule A (Form 8975), Tax Jurisdiction and Constituent Entity Information.

**DATES:** Written comments should be received on or before March 6, 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](mailto:pra.comments@irs.gov). Include OMB Control No. 1545-2272 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](mailto: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:* Country-by-Country Reporting.

*OMB Number:* 1545-2272.

*Form Number:* Form 8975 and Schedule A (Form 8975).

*Abstract:* 26 CFR 1.6038-4, issued under the authority of 26 U.S.C. 6001, 6011, 6012, 6031, 6038, and 7805, requires U.S. persons that are the ultimate parent entity of a U.S. multinational enterprise (U.S. MNE) group with annual revenue for the preceding reporting period of \$850 million or more to file Form 8975 with their income tax return. Form 8975 and Schedules A (Form 8975) are used by filers to annually report certain information with respect to the filer's U.S. MNE group on a country-by-country basis. The filer must list the U.S. MNE group's constituent entities, indicating each entity's tax jurisdiction (if any), country of organization and main business activity, and provide financial and employee information for each tax jurisdiction in which the U.S. MNE does business. The financial information includes revenues, profits, income taxes paid and accrued, stated capital, accumulated earnings, and tangible assets other than cash. Separate Schedules A (Form 8975) are filed for each tax jurisdiction in which a group has one or more constituent entities resident.

*Current Actions:* There is no change to the existing collection previously approved by OMB. However, the total burden has increased due to better estimates.

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

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 2,045.

*Estimated Number of Responses:* 46,790.

*Estimated Time per Response:* 6.41 hours.

*Estimated Total Annual Burden Hours:* 299,822.

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: December 30, 2022.

**Jon R. Callahan,**  
Tax Analyst.

[FR Doc. 2022-28640 Filed 1-4-23; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Requesting Comments on Form 1097-BTC

**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 1097-BTC, Bond Tax Credit.

**DATES:** Written comments should be received on or before March 6, 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](mailto:pra.comments@irs.gov). Include OMB Control No. 1545-2197 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](mailto: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:* Election to Expense Certain Depreciable Assets.

*OMB Number:* 1545-2197.

*Form Number:* Form 1097-BTC.

*Abstract:* Form 1097-BTC, Bond Tax Credit, is an information return used by a regulated investment company (RIC) to report tax credit bond credits distributed to shareholders. Shareholders of the RIC include their proportionate share of the interest income attributable to the credits and are allowed to claim the proportionate share of credits on their tax returns. A RIC must report the shareholder's proportionate share of credits and gross income after the close of the RIC's tax year. Form 1097-BTC, Bond Tax Credit, has been designed to report to the taxpayers and the IRS the tax credit distributed.

*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:* 1,500.

*Estimated Time per Respondent:* 19 minutes.

*Estimated Total Annual Burden Hours:* 474.

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: December 30, 2022.

**Jon R. Callahan,**  
Tax Analyst.

[FR Doc. 2022-28641 Filed 1-4-23; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF VETERANS AFFAIRS

### Privacy Act of 1974; System of Records

**AGENCY:** Financial Services Center (FSC), Department of Veterans Affairs (VA).

**ACTION:** Notice of a new system of records.

**SUMMARY:** Pursuant to the Privacy Act of 1974, notice is hereby given that the Department of Veterans Affairs (VA) proposes to establish a new system of records entitled, "Online Forms Submission" (OFS). This system is used by VA employees and contractors to submit a request (e.g., visitor access requests, facility access requests, procurement requests, etc.) and route a request to the relevant individuals for approval.

**DATES:** Comments on this new system of records must be received no later than 30 days after date of publication in the **Federal Register**. If no public comment is received during the period allowed for comment or unless otherwise published in the **Federal Register** by VA, the new system of records will become effective a minimum of 30 days after date of publication in the **Federal Register**. If VA receives public comments, VA shall review the comments to determine whether any changes to the notice are necessary.