

cars or locomotives operating at the end of a train (trailing end) to ensure that they meet minimum standards for visibility and display. Specifically, part 221 requires railroads to furnish a certification that each device has been tested in accordance with current "Guidelines for Testing of Rear End Marking Devices." Additionally, part 221 requires railroads to furnish detailed test records, which include the names of testing organizations, test descriptions, number of samples tested, and the test results, to demonstrate compliance with the performance standard.

*Type of Request:* Extension without change (with changes in estimates) of a currently approved collection.

*Affected Public:* Businesses.

*Form(s):* N/A.

*Respondent Universe:* 754 railroads and 24 manufacturers.

*Frequency of Submission:* On occasion.

*Total Estimated Annual Responses:* 2.  
*Total Estimated Annual Burden:* 2 hours.

*Total Estimated Annual Burden Hour Dollar Cost Equivalent:* \$155.

FRA informs all interested parties that it may not conduct or sponsor, and a respondent is not required to respond to, a collection of information that does not display a currently valid OMB control number.

*Authority:* 44 U.S.C. 3501–3520.

**Brett A. Jortland,**

*Deputy Chief Counsel.*

[FR Doc. 2023–00293 Filed 1–9–23; 8:45 am]

**BILLING CODE 4910–06–P**

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## DEPARTMENT OF TRANSPORTATION

### Federal Railroad Administration

#### Guidance on Submitting Requests for Waivers, Block Signal Applications, and Other Approval Requests to the Federal Railroad Administration

**AGENCY:** Federal Railroad Administration (FRA), Department of Transportation (DOT).

**ACTION:** Notice of availability.

**SUMMARY:** FRA is issuing this notice to advise all interested stakeholders that it has issued and made available on its website a guidance document addressing requirements related to the submission of requests for waivers, applications to modify or discontinue a railroad signal system, and other special approval requests to FRA. The guidance document is intended to provide information regarding existing requirements and best practices when

submitting requests for waivers, block signal applications, and other special approval requests to FRA.

**FOR FURTHER INFORMATION CONTACT:** Lucinda Henriksen, Senior Advisor, Office of Railroad Safety, FRA, telephone: 202–657–2842, email: [lucinda.henriksen@dot.gov](mailto:lucinda.henriksen@dot.gov); or Veronica Chittim, Senior Attorney, Office of the Chief Counsel, telephone: 202–480–3410, email: [veronica.chittim@dot.gov](mailto:veronica.chittim@dot.gov).

**SUPPLEMENTARY INFORMATION:** The guidance document titled *Guidance on Submitting Requests for Waivers, Block Signal Applications, and Other Approval Requests to FRA* is available on FRA's website at <https://railroads.dot.gov/library/guidance-submitting-requests-waivers-block-signal-applications-and-other-approval-requests>. The document is intended to provide information regarding existing requirements and best practices when submitting to FRA requests for waivers, block signal applications, and other special approvals. The guidance document replaces previous guidance on this subject, including the document titled "Waivers, Block Signal Applications, and Special Approvals" last updated on September 28, 2012. Except when referencing laws, regulations, or orders, the contents of the guidance document do not have the force and effect of law and are not meant to bind the public in any way.

Issued in Washington, DC.

**John Karl Alexy,**

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

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**BILLING CODE 4910–06–P**

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for 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 continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning taxation and reporting of REIT excess inclusion income.

**DATES:** Written comments should be received on or before March 13, 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 1545–2036 or Notice 2006–97, Taxation and Reporting of REIT Excess Inclusion Income.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this collection should be directed to LaNita Van Dyke, at (202) 317–6009, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [Lanita.VanDyke@irs.gov](mailto:Lanita.VanDyke@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Taxation and Reporting of REIT Excess Inclusion Income.

*OMB Number:* 1545–2036.

*Notice Number:* Notice 2006–97.

*Abstract:* This notice requires certain REITs, RICS, partnerships and other entities that have excess inclusion income to disclose the amount and character of such income allocable to their record interest owners. The record interest owners need the information to properly report and pay taxes on such income.

*Current Actions:* There are no changes being made to the notice that would affect burden at this time.

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

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

*Estimated Number of Respondents:* 50.

*Estimated Time per Respondent:* 2 hours.

*Estimated Total Annual Burden*

*Hours:* 100 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: January 4, 2023.

**Molly J. Stasko,**

*Senior Tax Analyst.*

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**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request Concerning Form 8610 and Schedule A (Form 8610)

**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 the burden associated with Form 8610, Annual Low-Income Housing Credit Agencies Report, and Schedule A (Form 8610), Carryover Allocation of Low-Income Housing Credit.

**DATES:** Written comments should be received on or before March 13, 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 1545-0990 or Buildings qualifying for carryover allocations in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this collection should be

directed to LaNita Van Dyke, at (202) 317-6009, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [LaNita.VanDyke@irs.gov](mailto:LaNita.VanDyke@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Buildings qualifying for carryover allocations.

*OMB Number:* 1545-0990.

*Form Number(s):* 8610, Sch A (F8610).

*Abstract:* State housing credit agencies (Agencies) are required by Code section 42(l)(3) to report annually the amount of low-income housing credits that they allocated to qualified buildings during the year. Agencies report the amount allocated to the building owners and to the IRS in Part I of Form 8609. Carryover allocations are reported to the Agencies in carryover allocation documents. The Agencies report the carryover allocations to the IRS on Schedule A (Form 8610). Form 8610 is a transmittal and reconciliation document for Forms 8609, Schedule A (Form 8610), binding agreements, and election statements.

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

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

*Affected Public:* State, local or tribal governments.

*Estimated Number of Respondents:* 1,353.

*Estimated Time per Respondent:* 4 Hour 58 minutes.

*Estimated Total Annual Burden Hours:* 6,738.

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.

*Desired Focus of Comments:* The Internal Revenue Service (IRS) is particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility;
- Evaluate the accuracy of the agency's estimate of the burden of the

proposed collection of information, including the validity of the methodology and assumptions used;

- Enhance the quality, utility, and clarity of the information to be collected; and
- Minimize the burden of the collection of information on those who are to respond, including using appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, *e.g.*, by permitting electronic submissions of responses.

Comments submitted in response to this notice will be summarized and/or included in the ICR for OMB approval of the extension of the information collection; they will also become a matter of public record.

Approved: January 4, 2023.

**Molly J. Stasko,**

*Senior Tax Analyst.*

[FR Doc. 2023-00251 Filed 1-9-23; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Revenue Procedure 97-22

**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. Currently, the IRS is soliciting comments concerning Revenue Procedure 97-22, Examination of returns and claims for refund, credits or abatement; determination of correct tax liability.

**DATES:** Written comments should be received on or before March 13, 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 1545-1533 or Examination of returns and claims for refund, credits or abatement; determination of correct tax liability.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or