

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.

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BILLING CODE 4910-EX-P

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. 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.

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.

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: September 11, 2023.

Ronald J. Durbala,
IRS Tax Analyst.

[FR Doc. 2023-19888 Filed 9-13-23; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Privacy Act of 1974; System of Records

AGENCY: Department of the Treasury.

ACTION: Notice of modified systems of records.

SUMMARY: In accordance with the Privacy Act of 1974, the Department of the Treasury ("Treasury" or the "Department") proposes to modify a current Treasury system of records titled, "Treasury Fiscal Service Systems."

DATES: Submit comments on or before October 16, 2023. The modification will be applicable on October 16, 2023 unless Treasury receives comments and determines that changes to the system of records notice are necessary.

ADDRESSES: Comments may be submitted to the Federal eRulemaking Portal electronically at <http://www.regulations.gov>. Comments can also be sent to the Deputy Assistant Secretary for Privacy, Transparency, and

Records, Department of the Treasury, 1500 Pennsylvania Avenue NW, Washington, DC 20220, Attention: Revisions to Privacy Act Systems of Records. All comments received, including attachments and other supporting documents, are part of the public record and subject to public disclosure. All comments received will be posted without change to www.regulations.gov, including any personal information provided. You should submit only information that you wish to make publicly available.

FOR FURTHER INFORMATION CONTACT: For general questions and questions regarding privacy issues, please contact: Ryan Law, Deputy Assistant Secretary for Privacy, Transparency, and Records (202-622-5710), Department of the Treasury, 1500 Pennsylvania Avenue NW, Washington, DC 20220.

SUPPLEMENTARY INFORMATION: In accordance with the Privacy Act of 1974, as amended (5 U.S.C. 552a), the Department of the Treasury (Treasury), proposes to modify a system of records notice, 81 FR 78266, relating to the Treasury system of records titled, "Department of the Treasury, Treasury Fiscal Service Systems."

Treasury is modifying its system of records notice referenced in the original notice (81 FR 78266) to add a new authority, the Tax Cuts and Jobs Act, 26 CFR 1.6050X-1(a)(3). This new authority will add a new category of individuals, a new category of records, an additional purpose, and an additional routine use to the SORN. This Act mandates Treasury to collect Tax Identification Numbers (TIN) from those against whom Treasury has assessed certain penalties or fines. Treasury collects TINs to comply with the statutory requirement to file form 1098-F related to certain fines, penalties and other amounts, with payors and the Internal Revenue Service (IRS) in accordance with 26 U.S.C. 6050X and 26 CFR 1.6050X-1(a)(3).

Additionally, Treasury is modifying this SORN to add three new routine uses. Two of these routine uses will allow Treasury to share information with Federal agencies, entities, and persons for suspected, confirmed, or mitigating breaches. The additional routine use is to share information with National Archives and Records Administration (NARA) for use in its records management inspections and its role as an Archivist under the authority of 44 U.S.C. 2904 and 2906.

Treasury has provided a report of this system of records to the Committee on Oversight and Government Reform of the House of Representatives, the

Committee on Homeland Security and Governmental Affairs of the Senate, and OMB, pursuant to 5 U.S.C. 552a(r) and OMB Circular A-108, "Federal Agency Responsibilities for Review, Reporting, and Publication under the Privacy Act," dated December 23, 2016.

Ryan Law,

Deputy Assistant Secretary for Privacy, Transparency, and Records.

SYSTEM NAME AND NUMBER:

Department of the Treasury.009—
Treasury Fiscal Service Systems.

SECURITY CLASSIFICATION:

Unclassified.

SYSTEM LOCATION:

Department of the Treasury, 1500 Pennsylvania Ave. NW, Washington, DC 20220. The locations at which the system is maintained by Treasury components and their associated field offices are:

- (1) *Departmental Offices (DO):*
 - a. *The Office of Inspector General (OIG):* 740 15th Street NW, Washington, DC 20220.
 - b. *Treasury Inspector General for Tax Administration (TIGTA):* 1125 15th Street NW, Suite 700A, Washington, DC 20005.
 - c. *Special Inspector General for the Troubled Asset Relief Program (SIGTARP):* 1801 L Street NW, Washington, DC 20220.
 - d. *Community Development Financial Institutions Fund (CDFI):* 601 13th Street NW, Suite 200 South, Washington, DC 20005.
 - e. *Federal Financing Bank (FFB):* 1500 Pennsylvania Avenue NW, South Court One, Washington, DC 20220.
 - f. *Office of International Affairs (IA):* 1500 Pennsylvania Avenue NW, Room 5441D, Washington, DC 20220.
 - g. *Treasury Forfeiture Fund:* 740 15th Street NW, Suite 700, Washington, DC 20220.
 - h. *Treasury Franchise Fund:* Avery Street Building, 320 Avery Street, Parkersburg, WV 26101.
- (2) *Alcohol and Tobacco Tax and Trade Bureau (TTB):* 1310 G St. NW, Washington, DC 20220.
- (3) *Office of the Comptroller of the Currency (OCC):* 400 7th Street SW, Washington, DC 20024.
- (4) *Bureau of Engraving and Printing (BEP):* 14th & C Streets SW, Washington, DC 20228.
- (5) *Fiscal Service (FS):* 401 14th Street SW, Washington, DC 20227.
- (6) *Internal Revenue Service (IRS):* 1111 Constitution Avenue NW, Washington, DC 20224.
- (7) *United States Mint (MINT):* 801 9th Street NW, Washington, DC 20220.