

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request Concerning Information Reporting for Form 1099-B**

**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 1099-NEC, *Proceeds from Broker and Barter Exchange Transactions*.

**DATES:** Written comments should be received on or before November 27, 2023 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Andrés García, 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: 1545-0715—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:* Proceeds from Broker and Barter Exchange Transactions.

*OMB Number:* 1545-0715.

*Form Project Number:* Form 1099-B.

*Abstract:* Internal Revenue Code section 6045 requires the filing of an information return by brokers to report the gross proceeds from transactions and by barter exchanges to report exchanges of property or services. Form 1099-B is used to report proceeds from these transactions to the Internal Revenue Service.

*Current Actions:* Updates to the estimated number of annual responses for Form 1099-B will increase the overall burden estimate by 1,262,659,912 hours.

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

*Affected Public:* Individuals or households, business, or other for-profit organization.

*Estimated Number of Responses:* 4,364,843,800.

*Estimated Time per Respondent:* 30 Min.

*Estimated Total Annual Burden Hours:* 2,182,421,900.

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 21, 2023.

**Ronald J. Durbala,**

*IRS Tax Analyst.*

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**BILLING CODE 4830-01-P**

**UNIFIED CARRIER REGISTRATION PLAN****Sunshine Act Meetings**

**TIME AND DATE:** September 28, 2023, 12:00 p.m. to 3:00 p.m., Eastern Time.

**PLACE:** This meeting will be accessible via conference call and via Zoom Meeting and Screenshare. Any interested person may call (i) 1-929-205-6099 (US Toll) or 1-669-900-6833 (US Toll), Meeting ID: 977 5563 5193, to listen and participate in this meeting. The website to participate via Zoom Meeting and Screenshare is <https://kellen.zoom.us/join/97755635193>.

**STATUS:** This meeting will be open to the public.

**MATTERS TO BE CONSIDERED:** The Unified Carrier Registration Plan Board of Directors (the "Board") will continue its work in developing and implementing the Unified Carrier Registration Plan and Agreement. The subject matter of this meeting will include:

**Proposed Agenda****I. Welcome and Call to Order—UCR Board Chair**

The UCR Board Chair will welcome attendees, call the meeting to order, call roll for the Board, confirm the presence of a quorum, and facilitate self-introductions.

**II. Verification of Publication of Meeting Notice—UCR Executive Director**

The UCR Executive Director will verify publication of the meeting notice on the UCR website and distribution to the UCR contact list via email, followed by subsequent publication of the notice in the **Federal Register**.

**III. Review and Approval of Board Agenda—UCR Board Chair***For Discussion and Possible Board Action*

The proposed Agenda will be reviewed, and the Board will consider adoption.

**Ground Rules**

➤ Board actions taken only in designated areas on agenda

**IV. Approval of Minutes of the July 27 UCR Board Meeting—UCR Board Chair***For Discussion and Possible Board Action*

Draft Minutes from the July 27, 2023 UCR Board meeting will be reviewed. The Board will consider action to approve.

#### **V. Report of FMCSA—FMCSA Representative**

The Federal Motor Carrier Safety Administration (FMCSA) will provide a report on relevant agency activity.

#### **VI. UCR Penetration Test—Kellen Representative**

Kellen's Chief Technology Officer will provide an update and report on relevant activity.

#### **VII. Chief Legal Officer's Report—UCR Chief Legal Officer**

The UCR Chief Legal Officer will provide the Board with a status report on his efforts to protect UCR's intellectual property.

#### **VIII. Nominations for the Position of Vice-Chair of the UCR Board—UCR Board Chair**

*For Discussion and Possible Board Action*

The UCR Board Chair will ask for nominations for the position of Vice-Chair of the UCR Board. The position will be voted on at the December 7, 2023, UCR Board meeting. Provided a Vice-Chair is selected at the December 7, Board meeting, that name will be submitted to FMCSA for its consideration and possible action.

#### **IX. Annual Unregistered Broker Letter—UCR Executive Director and Seikosoftware**

*For Discussion and Possible Board Action*

The UCR Executive Director and a representative from Seikosoftware will lead a discussion on a proposed initiative to send a letter to unregistered brokers each year to improve UCR compliance within the broker population. The Board may consider and approve the cost of sending a letter to all brokers who remain unregistered just prior to the enforcement date each year.

#### **X. Subcommittee Reports**

*Audit Subcommittee—UCR Audit Subcommittee Chair*

A. Discussion of Automatic Annual Renewal of UCR Registration—UCR Audit Subcommittee Chair, UCR Audit Subcommittee Vice-Chair, UCR Executive Director and Seikosoftware Representatives

*For Discussion and Possible Board Action*

The UCR Audit Subcommittee Chair will lead a discussion on the issues involved in the voluntary annual

automatic renewal of UCR registrations and options for Seikosoftware to design and implement a system that allows for the voluntary annual automatic renewal of UCR registrations using business rules defined by the UCR Audit Subcommittee. The Board may take action to approve such options as may be discussed. The UCR Audit Subcommittee recommends the UCR Board adopt this proposal.

B. Discuss Options To Review and Clean up the Unregistered Motor Carrier UCR Universe in Shadow MCMIS—UCR Audit Subcommittee Chair, UCR Audit Subcommittee Vice-Chair, Seikosoftware Representative

*For Discussion and Possible Board Action*

The UCR Audit Subcommittee Chair will lead a discussion on steps necessary for the NRS and State Auditors to review and clean up the 2022/2023 unregistered motor carriers with no activity in the previous 365 days. The Board may take action to approve such options as may be discussed. The UCR Audit Subcommittee recommends the UCR Board adopt this proposal.

*Finance Subcommittee—UCR Finance Subcommittee Chair*

2025 Registration Fee Submission—UCR Finance Subcommittee Chair

The UCR Finance Subcommittee Chair will provide an update on the 2025 registration fee recommendation approved at the last Board meeting.

*Education and Training Subcommittee—UCR Education and Training Subcommittee Chair*

Update on Current and Future Training Initiatives—UCR Education and Training Subcommittee Chair

The UCR Education and Training Subcommittee Chair will provide an update on current and planned future training initiatives.

*Industry Advisory Subcommittee—UCR Industry Advisory Subcommittee Chair*

Update on Current Initiatives—UCR Industry Advisory Subcommittee Chair

The UCR Industry Advisory Subcommittee Chair will provide an update on current and planned initiatives regarding motor carrier industry concerns.

*Enforcement Subcommittee—UCR Enforcement Subcommittee Chair*

Update on Current Initiatives—UCR Enforcement Subcommittee Chair

The UCR Enforcement Subcommittee Chair will provide an update on current and planned initiatives.

*Dispute Resolution Subcommittee—UCR Dispute Resolution Subcommittee Chair*

Update on Current Initiatives—UCR Dispute Resolution Subcommittee Chair

The UCR Dispute Resolution Subcommittee Chair will provide an update on planned initiatives.

#### **XI. Contractor Reports—UCR Board Chair**

*UCR Executive Director's Report*

The UCR Executive Director will provide a report covering his recent activity for the UCR Plan.

*DSL Transportation Services, Inc.*

DSL Transportation Services, Inc. will report on the latest data from the Focused Anomaly Reviews (FARs) program, discuss motor carrier inspection results, pilot projects and other matters.

*Seikosoftware*

Seikosoftware will provide an update on recent/new activity related to the National Registration System (NRS).

*UCR Administrator Report (Kellen)*

The UCR Chief of Staff will provide a management report covering recent activity for the Depository, Operations, and Communications.

#### **XII. Other Business—UCR Board Chair**

The UCR Board Chair will call for any other business, old or new, from the floor.

#### **XIII. Adjournment—UCR Board Chair**

The UCR Board Chair will adjourn the meeting.

The agenda will be available no later than 5:00 p.m. Eastern time, September 21, 2023, at: <https://plan.ucr.gov>.

**CONTACT PERSON FOR MORE INFORMATION:** Elizabeth Leaman, Chair, Unified Carrier Registration Plan Board of Directors, (617) 305-3783, [eleaman@board.ucr.gov](mailto:eleaman@board.ucr.gov).

**Alex B. Leath,**

*Chief Legal Officer, Unified Carrier Registration Plan.*

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