

circumstances when additional documentation may be necessary to comply with requirements on transport of animals by a Federal agency, a U.S. territory, or a foreign jurisdiction. Currently, OMB authorization of the information collections expire on December 31, 2023.

1. Requirement To Prepare and Submit to Airlines the DOT Air Transportation Service Animal Behavior and Health Attestation Form

Respondents: Passengers with disabilities traveling on aircraft with service animals.

Number of Respondents: The Department estimates that 310,145 respondents will complete the Service Animal Health and Attestation form. This estimate was calculated by using the same analysis used by the Department in its 2021 Service Animal Regulatory Impact Analysis (RIA), where the Department estimated that 319,000 respondents would use the Service Animal Health and Attestation Form.

In the RIA, the Department relied on 2017 passenger data and estimates provided from Airlines for America on the number of service animals transported by U.S. air carriers in 2017¹ to estimate the number of respondents that would use the Service Animal Health and Attestation form. DOT estimated that in 2017, 281,000 service animals were transported by U.S. carriers on flights to, within, and from the United States, and 38,000 were transported by foreign air carriers on flights to and from the United States.² Assuming that only one passenger with a disability travels with a service animal, the Department determined in 2021 that 319,000 respondents (281,000 + 38,000) would use the service animal form.

For the purposes of this renewal, the Department relied on 2022 enplanement data to estimate the number of respondents that would complete the service animal forms. In 2022, U.S. passenger enplanements increased by .5 percent and foreign carrier

enplanements decreased by 27 percent.³ Thus, DOT estimates that 282,405 service animals were transported by U.S. carriers to, from, or within the U.S. in 2022 and, if foreign carriers had a similar proportion of passengers traveling with service animals, foreign carriers transported 27,740 service animals to or from the U.S. in 2022. Assuming that only one passenger with a disability travels with a service animal, 310,145 respondents (282,405 + 27,740) would complete the service animal behavior and health attestation form.

Estimated Total Annual Burden on Respondents: We estimate that completing the form would require 15 minutes (.25 hours) per response, including the time it takes to retrieve an electronic or paper version of the form from the carrier's website, reviewing the instructions, and completing the questions. Passengers would spend a total of 77,536 hours annually (0.25 hours × 310,145 passengers) to retrieve and complete an accessible version of the form. Passengers would fill out the forms on their own time without pay. To estimate the value of this uncompensated activity, we use median wage data from the Bureau of Labor Statistics.⁴ We use a post-tax wage estimate of \$18.48 (\$22.26 median for all occupations minus a 17 percent estimated tax rate). The estimated annual value of this time is \$1,432,865 (\$18.48 × 77,536 hours).⁵

2. Requirement To Prepare and Submit to Airlines the DOT Service Animal Relief Attestation Form

Respondents: Passengers with disabilities traveling on aircraft with service animals on flight segments scheduled to take 8 hours or more.

Number of Respondents: The Department estimates that 5 percent of service animal users would be on flight segments scheduled to take 8 hours or more and would also have to complete

the Relief Attestation Form, for a total of 15,507 respondents (310,145 × 0.05).

Estimated Total Annual Burden on Respondents: We estimate that completing the form would require 15 minutes (.25 hours) per response, including the time it takes to retrieve an electronic or paper version of the form from the carrier's website, reviewing the instructions, and completing the questions. Passengers would spend a total of 3,877 hours annually (0.25 hours × 15,507 passengers) to retrieve an accessible version of the form and complete the form. Passengers would fill out the forms on their own time without pay, as they would with the Animal Behavior and Health Attestation Form. The estimated annual value of this time is \$71,647 (\$18.48 × 3,877 hours).

Comments Invited

We invite comments on: (a) Whether the collection of information is necessary for the proper performance of the functions of the Department, including whether the information will have practical utility; (b) the accuracy of the Department's estimate of the burden of the proposed information collection; (c) ways to enhance the quality, utility and clarity of the information to be collected; and (d) ways to minimize the burden of the collection of information on respondents.

All responses to this notice will be summarized and included in the request for OMB approval. All comments will also become a matter of public record on the docket.

Authority: The Paperwork Reduction Act of 1995; 44 U.S.C. chapter 35, as amended; and 59 CFR 1.48.

Issued in Washington, DC.

Liv Vaughn Chapman Jr.,

Deputy Assistant General Counsel, Office of Aviation Consumer Protection.

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¹ Comment from A4A, <https://www.regulations.gov/document?D=DOT-OST-2018-0068-4288>. A4A estimates that 281,000 service animals were transported on U.S. airlines in 2017. DOT estimates that 38,000 service animals were transported by foreign airlines on flights to and from the U.S. in 2017 based on air carrier passenger data from the Bureau of Transportation Statistics, available at <https://www.bts.gov/newsroom/2017-traffic-data-us-airlines-and-foreign-airlines-us-flights>.

² See, *Traveling by Air with Service Animals (FR)—Regulatory Impact Analysis (November 2020)*; <https://www.regulations.gov/document/DOT-OST-2018-0068-32399>.

³ Bureau of Transportation Statistics (2022). "2022 Traffic Data for U.S. Airlines and Foreign Airlines U.S. Flights." https://www.transtats.bts.gov/Data_Elements.aspx?Data=4. The number of passengers on foreign carriers (84.5 million) was 9.9 percent of the number on domestic carriers (852.8 million).

⁴ For a discussion of estimating the value of uncompensated activities, see "Valuing Time in U.S. Department of Health and Human Services Regulatory Impact Analyses: Conceptual Framework and Best Practices" from the Department of Health and Human Services, available at <https://aspe.hhs.gov/system/files/pdf/257746/VOT.pdf>.

⁵ Bureau of Labor Statistics (2022). "May 2022 National Occupational Employment and Wage Estimates: United States." https://www.bls.gov/oes/current/oes_nat.htm#00-0000.

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request Relating to Recommendation for Juvenile Employment With the Internal Revenue Service

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 recommendation for juvenile employment with the Internal Revenue Service.

DATES: Written comments should be received on or before February 20, 2024 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 number 1545–1746 or Recommendation for Juvenile Employment with the Internal Revenue Service.

FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the forms should be directed to Kerry Dennis at (202) 317–5751, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at Kerry.L.Dennis@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Recommendation for Juvenile Employment with the Internal Revenue Service.

OMB Number: 1545–1746.

Form Numbers: 13094.

Abstract: The Form

“Recommendation for Juvenile Employment with the Internal Revenue Service”, is used by 13 Delegated Examining Units and 16 Area Personnel Offices throughout the IRS as a mechanism to screen out questionable applicants when considering juveniles for employment in taxpayers remittance and submission processing functions.

Current Actions: There are no changes being made to the form at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or Households.

Estimated Number of Respondents: 2,500.

Estimated Time per Response: 5 minutes.

Estimated Total Annual Burden Hours: 208 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: December 15, 2023.

Kerry L. Dennis,

Tax Analyst.

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