

Parents Against Tired Truckers. In the joint comment, the organizations contended that CRST has never demonstrated that the exemption met the equivalent level of safety requirements under 49 U.S.C. 31136(e) and 31315(b)(2) and therefore the exemption should never have been granted. The commenters also asserted that the exemption undermines the safety benefits provided by the direct supervision of a CDL holder and, moreover, that CRST's publicly available safety and inspection data "does not inspire confidence."

## VI. Response to Public Comments and Agency Decision

The main premise of commenters opposing the exemption is that CLP holders lack experience and are safer drivers when directly observed by a CDL holder who is on duty and in the front seat of the vehicle. FMCSA notes, however, that CLP holders who have passed the CDL skills test have demonstrated their abilities to safely operate the CMV. The exemption therefore applies only to CRST drivers who have completed required entry-level driver training requirements, set forth in 49 CFR part 380, subpart F, and passed the CDL skills test. If these CLP holders had passed the skills test in their State of domicile, they could immediately obtain their CDL or temporary CDL and begin driving CMVs without any on-board supervision. Drivers who have passed the CDL skills test outside their State of domicile must obtain the physical CDL credential from their State of domicile. The exemption permits these individuals who are employed by CRST to work productively as team CMV drivers during the period between passing the skills test and receiving their CDL, without requiring the accompanying CDL holders to be on duty and in the front seat.

In response to the comment regarding CRST's safety record, the Agency believes that CRST's overall safety performance, as reflected in its "satisfactory" safety rating, will enable it to maintain a level of safety that is equivalent to, or greater than, the level of safety achieved without the exemption (49 CFR 381.305(a)). The specific basis for the Agency's conclusions on the safety equivalence of operations conducted under this exemption are set forth in FMCSA's

August 7, 2023, provisional renewal Notice, referenced above.

**Sue Lawless,**

*Acting Deputy Administrator.*

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**BILLING CODE 4910-EX-P**

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Requesting Comments on Form 3115

**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 3115, Application for Change in Accounting Method.

**DATES:** Written comments should be received on or before July 15, 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](mailto:pra.comments@irs.gov). Include OMB Control Number 1545-2070 in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this collection should be directed to Sara Covington, (202) 317-5744, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [sara.l.covington@irs.gov](mailto:sara.l.covington@irs.gov).

**SUPPLEMENTARY INFORMATION:** The IRS is currently seeking comments concerning the following information collection tools, reporting, and record-keeping requirements:

*Title:* Form 3115, Application for Change in Accounting Method.

*OMB Number:* 1545-2070.

*Form Number:* Form 3115.

*Abstract:* Internal Revenue Code (IRC) section 446(e) provides that a taxpaying entity that changes its method of accounting for computing taxable income must first secure the consent of the Secretary. The taxpayer uses Form 3115 to obtain this consent.

*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:* Estates, trusts, and not-for-profit institutions.

*Estimated Number of Responses:* 183.

*Estimated Time per Respondent:* 99.99 hours.

*Estimated Total Annual Burden Hours:* 18,298.

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: May 8, 2024.

**Sara L. Covington,**  
*IRS Tax Analyst.*

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## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0798]

### Agency Information Collection Activity Under OMB Review: Veteran/Beneficiary Claim for Reimbursement of Travel Expenses

**AGENCY:** Veterans Health Administration, Department of Veterans Affairs.

**ACTION:** Notice.

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