

Modality of completion	Number of respondents	Frequency of response	Total number of responses	Average burden per response (minutes)	Estimated total annual burden (hours)	Average theoretical hourly cost amount (dollars)**	Average wait time in field office (minutes)**	Total annual opportunity cost (dollars)***
Sheltered Workshop Wage Reporting .....	244	12	2,928	15	732	\$23.28*	24**	\$44,302***

\*We based this on average Rehabilitation Counselors hourly salary, as reported in Bureau of Labor Statistics data (Rehabilitation Counselors (*bls.gov*))

\*\*We based this figure on the average FY 2024 wait times for field offices, based on SSA's current management information data.

\*\*\*This figure does not represent actual costs that SSA is imposing on recipients of Social Security payments to complete this application; rather, these are theoretical opportunity costs for the additional time respondents will spend to complete the application. *There is no actual charge to respondents to complete the application.*

Dated: November 1, 2024.

**Naomi Sipple,**

*Reports Clearance Officer, Social Security Administration.*

[FR Doc. 2024-25782 Filed 11-5-24; 8:45 am]

**BILLING CODE 4191-02-P**

**DEPARTMENT OF TRANSPORTATION**

**Federal Aviation Administration**

[Docket No. FAA-2024-1988]

**Agency Information Collection**

**Activities: Requests for Comments; Clearance of a Renewed Approval of Information Collection: Small Unmanned Aircraft Systems (sUAS) Safety Event Reporting**

**AGENCY:** Federal Aviation Administration (FAA), Department of Transportation.

**ACTION:** Notice and request for comments.

**SUMMARY:** In accordance with the Paperwork Reduction Act of 1995, FAA invites public comments about our intention to request the Office of Management and Budget (OMB) approval to renew an information collection. The **Federal Register** Notice with a 60-day comment period soliciting comments on the following collection of information was published on July 31, 2024. The collection involves information that must be reported to the FAA about small unmanned aircraft system (sUAS) safety events if they result in serious injury or damage exceeding certain thresholds.

**DATES:** Written comments should be submitted by December 6, 2024.

**ADDRESSES:** Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to [www.reginfo.gov/public/do/PRAMain](http://www.reginfo.gov/public/do/PRAMain). Find this particular information collection by selecting "Currently under 30-day Review—Open for Public Comments" or by using the search function.

**FOR FURTHER INFORMATION CONTACT:** Benjamin Walsh by email at:

[ben.walsh@faa.gov](mailto:ben.walsh@faa.gov); phone: 202-267-8233.

**SUPPLEMENTARY INFORMATION:**

**Public Comments Invited:** You are asked to comment on any aspect of this information collection, including (a) Whether the proposed collection of information is necessary for FAA's performance; (b) the accuracy of the estimated burden; (c) ways for FAA to enhance the quality, utility and clarity of the information collection; and (d) ways that the burden could be minimized without reducing the quality of the collected information. The agency will summarize and/or include your comments in the request for OMB's clearance of this information collection.

**OMB Control Number:** 2120-0767.  
**Title:** Small Unmanned Aircraft Systems (sUAS) Safety Event Reporting.  
**Form Numbers:** N/A (web portal: <https://faadronezone.faa.gov>).  
**Type of Review:** Renewal of an information collection.

**Background:** The **Federal Register** Notice with a 60-day comment period soliciting comments on the following collection of information was published on July 31, 2024 (89 FR 61575). The title of this information collection is being changed from "Small Unmanned Aircraft Systems (sUAS) Accident Reporting" to "Small Unmanned Aircraft Systems (sUAS) Safety Event Reporting" to reflect the change made to the title of the applicable regulation (14 CFR 107.9) in 2022. The regulations at 14 CFR 107.9 requires that a small unmanned aircraft system safety event be reported if it causes: (1) serious injury to any person or any loss of consciousness; or (2) damage to any property, other than the small unmanned aircraft, unless the cost of repair or fair market value in the event of total loss does not exceed \$500. The information collected by the FAA through its DroneZone web portal, Flight Standards District Offices, one of the Regional Operations Centers, or the Washington Operations Center for each small UAS safety event will be used to investigate and determine regulatory compliance. In addition, the safety event information will go into the FAA

aircraft accident database for safety analysis purposes by the FAA Office of Accident Investigation and Analysis, pursuant to its statutory safety mission. As is currently the case for manned aircraft accidents, small UAS safety event data will be made available to the public and the National Transportation Safety Board (NTSB).

**Respondents:** Small Unmanned Aircraft System operators that experience a safety event that must be reported to the FAA per 14 CFR, 107.9. Approximately 41 per year.

**Frequency:** On occasion.  
**Estimated Average Burden per Response:** 15 minutes.

**Estimated Total Annual Burden:** 10.25 hours.

Issued in Washington, DC, on November 1, 2024.

**Joseph Morra,**

*Manager, Emerging Technologies Division, AFS-700.*

[FR Doc. 2024-25812 Filed 11-5-24; 8:45 am]

**BILLING CODE 4910-13-P**

**DEPARTMENT OF TRANSPORTATION**

**Federal Highway Administration**

[Docket No. FHWA-2023-0036]

**Notice of Availability of Interim Congestion Mitigation and Air Quality Improvement (CMAQ) Program Guidance as Revised by the Bipartisan Infrastructure Law (BIL)**

**AGENCY:** Federal Highway Administration (FHWA), Department of Transportation (DOT).

**ACTION:** Notice of availability of Interim Guidance; request for comment.

**SUMMARY:** This notice announces the availability of FHWA CMAQ Program Interim Guidance (Interim Guidance). The Interim Guidance provides information and guidance on eligibility, transfer, and other CMAQ Program requirements under the BIL, enacted as the Infrastructure Investment and Jobs Act. The CMAQ Program requirements in the BIL took effect on October 1, 2021, and apply to all funding obligated on or after that date, whether carryover

or new. Because the CMAQ Program requirements in the BIL are in effect and the Interim Guidance contains information that is needed to plan CMAQ-funded projects and use CMAQ funds, the Interim Guidance is effective on the date of publication of this notice in the **Federal Register**. The Interim Guidance replaces the November 12, 2013 Interim CMAQ Program Guidance under MAP–21 and the July 2014 Revised Interim Guidance on CMAQ Operating Assistance under MAP–21. The FHWA invites public comments on the Interim Guidance and will consider all timely comments submitted to the docket in developing final guidance.

**DATES:** The Interim Guidance is effective November 6, 2024. Comments must be received on or before January 6, 2025. Late comments will be considered to the extent practicable.

**ADDRESSES:** The Interim Guidance is available for review on [www.regulations.gov](http://www.regulations.gov) using the docket number noted above. To ensure that you do not duplicate your docket submissions, please submit comments by only one of the following means:

- **Federal eRulemaking Portal:** Go to <http://www.regulations.gov> and follow the online instructions for submitting comments.
- **Mail:** Docket Management Facility, U.S. Department of Transportation, 1200 New Jersey Avenue SE, West Building Ground Floor, Room W12–140, Washington, DC 20590.
- **Hand Delivery:** West Building Ground Floor, Room W12–140, 1200 New Jersey Avenue SE, Washington, DC 20590, between 9 a.m. and 5 p.m. ET, Monday through Friday, except Federal holidays. The telephone number is (202) 366–9329.
- **Instructions:** You must include the agency name and docket number at the beginning of your comments. All comments received will be posted without change to <http://www.regulations.gov>, including any personal information provided.

**FOR FURTHER INFORMATION CONTACT:** Cecilia Ho, Air Quality and Noise Team Leader, FHWA Office of Natural Environment, 202–366–9862, [Cecilia.Ho@dot.gov](mailto:Cecilia.Ho@dot.gov), or Lev Gabrilovich, FHWA Office of the Chief Counsel, 202 366–3813, [Lev.Gabrilovich@dot.gov](mailto:Lev.Gabrilovich@dot.gov). FHWA is located at 1200 New Jersey Avenue SE, Washington, DC 20590. Office hours are from 8:00 a.m. to 4:30 p.m. ET, Monday through Friday, except Federal holidays.

**SUPPLEMENTARY INFORMATION:**

### Electronic Access and Filing

A copy of this notice, all comments received on this Notice, and all background material may be viewed online at <http://www.regulations.gov> using the docket number listed above. Electronic retrieval help and guidelines are also available at <http://www.regulations.gov>. An electronic copy of this document also may be downloaded from the Office of the Federal Register’s website at [www.FederalRegister.gov](http://www.FederalRegister.gov) and the Government Publishing Office’s website at [www.GovInfo.gov](http://www.GovInfo.gov).

### I. Background

The primary goal of the CMAQ program is to provide funding to State and local governments to support transportation projects and programs that reduce emissions of criteria pollutants and to help improve air quality for areas that are designated nonattainment or maintenance for the National Ambient Air Quality Standards (NAAQS) for ozone, carbon monoxide, or particulate matter (both PM<sub>10</sub> and PM<sub>2.5</sub>) (23 U.S.C. 149). The BIL, enacted as the Infrastructure Investment and Jobs Act (IIJA) (Pub. L. 117–58, Nov. 15, 2021), amended the CMAQ program (BIL, sec. 11115). The Interim Guidance reflects the BIL amendments and provides guidance on project eligibility requirements and addresses program administration processes and other relevant policy and regulatory requirements. The Interim Guidance replaces the November 12, 2013 Interim CMAQ Program Guidance under MAP–21<sup>1</sup> and the July 2014 Revised Interim Guidance on CMAQ Operating Assistance under MAP–21.<sup>2</sup>

The Interim Guidance is available at the docket indicated above, and it is effective on the date of publication of this notice in the **Federal Register**. The FHWA will consider all timely comments submitted to the docket in developing final guidance. The FHWA anticipates publishing a notice of availability of the final guidance in the **Federal Register**.

### II. Section-by-Section Analysis

To facilitate review, public comments, and implementation, this notice summarizes the Interim Guidance by section. This notice also highlights changes to the CMAQ Program as amended by the BIL, and it highlights the main changes from the previous

<sup>1</sup> [https://www.fhwa.dot.gov/environment/air\\_quality/cmaq/policy\\_and\\_guidance/2013\\_guidance/index.cfm](https://www.fhwa.dot.gov/environment/air_quality/cmaq/policy_and_guidance/2013_guidance/index.cfm).

<sup>2</sup> [https://www.fhwa.dot.gov/environment/air\\_quality/cmaq/policy\\_and\\_guidance/cmaq13ig.cfm](https://www.fhwa.dot.gov/environment/air_quality/cmaq/policy_and_guidance/cmaq13ig.cfm).

CMAQ guidance. While much of the 2013 CMAQ Interim Guidance is retained, the guidance has been reorganized to better reflect eligible CMAQ project categories. Please read the Interim Guidance for details.

#### 1. Section I: Overview

Section I is the Overview, formerly Introduction and Program Purpose sections under the 2013 Interim Guidance. Section I(A) of the Interim Guidance, CMAQ Program Purpose, describes the primary purpose of the CMAQ Program, which provides funding to State and local governments to support transportation projects and programs that reduce emissions of criteria pollutants and help improve air quality in areas that are designated under the Clean Air Act as nonattainment or maintenance areas for ozone, carbon monoxide, or particulate matter with respect to the NAAQS. (23 U.S.C. 149). Section I(B) provides background and guidance on strategic priorities and use of the Federal-aid highway formula funding. Section I(C) describes the purpose of the Interim Guidance and highlights the topics it addresses: authorization levels and apportionment; flexibility and transferability provisions available to States; project eligibility; project selection processes; program administration; annual reporting; and performance management.

#### 2. Section II: Governing Authorities

Section II of the Interim Guidance is new and lists the governing authorities. They include three sections of the BIL: section 11101(a)(1), which authorizes funds for the CMAQ program; section 11104(b)(5), which provides for apportionment of CMAQ funds under 23 U.S.C. 104; and section 11115, which amends 23 U.S.C. 149.

#### 3. Section III: Funding and Financing CMAQ Projects and Programs

This section of the Interim Guidance explains the funding and financing of CMAQ projects and programs. Section III(A) summarizes the authorization levels of the CMAQ program under the BIL (FY 2022 through FY 2026). Section III(B), formerly section IV of the 2013 Guidance, then describes the apportionment of CMAQ funds, which are apportioned to States via the method provided in the law, a priority set-aside, State flexibility (mandatory vs. flexible CMAQ funding), and a lock and dam and marine highways limitation. Some of these funds are set aside for priority use in fine particulate matter (PM<sub>2.5</sub>) areas to support projects and programs that reduce PM<sub>2.5</sub> emissions. See 23

U.S.C. 149(k). Section 149(k)(3) of title 23 U.S.C. exempts certain PM<sub>2.5</sub> nonattainment and maintenance areas from the PM<sub>2.5</sub> set-aside requirements, based on population size and other criteria.

Section III.B.3, formerly section V.D. in the 2013 Interim Guidance, addresses mandatory versus flexible funds. While States must use CMAQ funds to support eligible projects and programs in nonattainment and maintenance areas (23 U.S.C. 149(b)), all States receive a minimum amount of CMAQ funds regardless of the nonattainment and maintenance area status. States that do not have any nonattainment or maintenance areas have additional flexibility in how and where they can obligate CMAQ funds.

The Interim Guidance adds new language in Section III.B.4 to address a limitation added in the BIL that caps State obligations for lock and dam and marine highway projects (newly eligible under 23 U.S.C. 149(b)(10) and 149(b)(11)) for each fiscal year at no more than 10 percent of CMAQ funds apportioned to the State. 23 U.S.C. 149(c)(4).

Section III(C) of the Interim Guidance, formerly section V.F., addresses the Federal share. Like other Federal-aid programs, CMAQ Federal share is typically 80 percent; however, there are some exceptions. Notably, States can program a full 100 percent Federal share for certain project types listed under 23 U.S.C. 120(c)(1).

Section III(D) addresses CMAQ fund transfers. CMAQ funds can be transferred for transit projects to be administered by the Federal Transit Administration (FTA) under chapter 53 of title 49, U.S.C. In addition, a State may transfer up to 50 percent of CMAQ funds made available each fiscal year to other apportioned programs under title 23, U.S.C. 126. Note that for CMAQ, the apportioned funds eligible for transfer cannot come from the states PM<sub>2.5</sub> set-aside.

As discussed in Section III(E), (formerly section VIII.C.) CMAQ projects can also be financed via public-private partnerships (PPPs). For these projects, a metropolitan planning organization (MPO), State departments of transportation (State DOT), or other project sponsor may enter into an agreement with any public, private, or nonprofit entity to cooperatively implement any CMAQ project through a public private agreement or partnership (23 U.S.C. 149(f)). A private or nonprofit entity's resources replace or supplement State or local funds and possibly a portion of the Federal aid in a selected project. The CMAQ funds

should be devoted to PPPs that benefit the general public by supporting projects that reduce emissions. Eligible activities for participation by entities under the partnership provisions include ownership or operation of any land, facility, vehicle, or other physical assets; and cost sharing of project expense; among others. 23 U.S.C. 149(f)(2).

#### 4. Section IV: CMAQ Program Administration

Program Administration, formerly section IX of the 2013 Interim Guidance, addresses elements of the administration of the CMAQ program. Section IV(A) of the Interim Guidance discusses Federal agency responsibilities and coordination. The FHWA has oversight responsibility for administering the CMAQ program. The FHWA coordinates closely with FTA, and the U.S. Environmental Protection Agency in implementing the program. When CMAQ funds are transferred from FHWA to FTA to support transit projects, FTA will administer those CMAQ-funded transit projects. In cases where FTA lacks statutory authority (e.g., school bus fleets), FHWA will administer those projects for purposes of the CMAQ program.

Section IV(B) of the Interim Guidance discusses project selection. The FHWA encourages the State and the MPO to coordinate during the project selection process to help ensure that CMAQ funds are used appropriately to maximize their effectiveness in improving air quality and in meeting the program's requirements as well as in supporting the goals established in the BIL (see section I.B. of the Interim Guidance). In PM<sub>2.5</sub> areas, projects that reduce PM<sub>2.5</sub> emissions must be given priority, using the PM<sub>2.5</sub> set-aside funds. The BIL added that in these PM<sub>2.5</sub> areas, projects must be selected that prioritize benefits to disadvantaged communities or low-income populations to the extent practicable. 23 U.S.C. 149(k)(1)(B). In all areas, cost effectiveness should be considered during project selection. Transportation control measures in an applicable State Implementation Plan should also be given priority to ensure they are implemented in a timely fashion.

Section IV(C) of the Interim Guidance addresses the evaluation and assessment of projects. Administration of the CMAQ Program includes an annual reporting process that populates a cumulative database of all CMAQ projects, as required under 23 U.S.C. 149(i)(1). This data is available to the public via the CMAQ Public Access System. FHWA also develops and

regularly updates a table of CMAQ eligible projects and their cost-effectiveness<sup>3</sup> (dollars in tons of emissions reduced).

#### 5. Section V: Project Eligibility

Each CMAQ project or program must meet eligibility criteria for the Program before receiving CMAQ funds. Each CMAQ project must meet three basic criteria: (1) it must be a transportation project,<sup>4</sup> (2) it must be located in or benefit a nonattainment or maintenance area and, (3) it must contribute to the attainment or maintenance of the NAAQS and be effective at reducing air pollution (23 U.S.C. 149(b)). States that do not have ozone, CO or PM<sub>2.5</sub> nonattainment or maintenance areas are able to use all of their CMAQ funds for either CMAQ- or Surface Transportation Block Grant (STBG)-eligible projects. 23 U.S.C. 149((d)(1). Section V(A) of the Interim Guidance discusses each of these criteria. In addition, the project or program must meet the eligibilities listed in 23 U.S.C. 149 or have been otherwise determined to contribute to the attainment or maintenance of ozone, PM, or carbon monoxide.

Section V(B) describes projects ineligible for CMAQ funding. Section V(C) describes eligible programs and project types. All of the eligible programs and project types described in former section VII.F. of the 2013 Interim Guidance are retained. Note that the project eligibility material has been reorganized to better reflect the logical grouping of projects in their method to reduce emissions and congestion. In addition, the reorganization better highlights the many types of eligible projects. The new project and program eligible groupings are: vehicle/fuel technology (such as alternative fuel vehicles, electric and natural gas vehicles and infrastructure, and diesel engine replacements/retrofits), improved public transportation (such as transit facilities, bus replacements and service expansion), traffic flow improvements (such as traffic signalization, intersection improvements and high occupancy lanes), intelligent transportation systems (such as traveler information systems, incident management and vehicle to infrastructure communications equipment), transportation demand management (such as ride sharing, bicycle and pedestrian facilities, shared micromobility, and employer based programs), lock and dam and marine

<sup>3</sup> [https://www.fhwa.dot.gov/environment/air\\_quality/cmaq/reference/cost\\_effectiveness\\_tables/index.cfm](https://www.fhwa.dot.gov/environment/air_quality/cmaq/reference/cost_effectiveness_tables/index.cfm).

<sup>4</sup> 23 U.S.C. 101(a)(20).

highways, vehicle activity programs (such as idle reduction), and other projects (such as dust mitigation). New language is added in the other projects grouping to clarify the eligibility of incentives. The BIL added new eligibilities for the lock and dam and marine highways (23 U.S.C. 149(b)(10) and 149(b)(11)) and shared micromobility (23 U.S.C. 149(b)(7)), and the BIL specifically highlighted the explicit eligibility for the purchase of medium- or heavy-duty zero emissions vehicles and related charging equipment (23 U.S.C. 149(b)(8)(C)). These new eligible project types are included in the Interim Guidance.

Section V(D) of the Interim Guidance address eligible costs. Project costs that may be eligible include both capital investments and operating assistance. Examples of capital expenses associated with CMAQ-eligible projects that may be eligible expenses include congestion pricing, freight, or bike sharing equipment. Operating assistance is eligible. 23 U.S.C. 149(m). General operating assistance is directed to the startup operating costs for new transportation services or the incremental costs of expanding such services including transit, commuter and intercity passenger rail services, intermodal facilities, and travel demand management strategies, including traffic operation centers and carshares. General operating assistance is available to help start up projects and is limited in duration. However, some projects are eligible for unlimited operating assistance. Such projects include a system for which CMAQ funding was eligible, made available, obligated or expended in FY 2012 and State-supported Amtrak route with valid cost-sharing agreement even in areas with no current nonattainment areas. The BIL added availability for operating assistance with no time limitation for transit systems located in non-urbanized areas or in urbanized areas with a population of 200,000 or fewer. 23 U.S.C. 149(m)(2). Other eligible project costs can include public education and outreach, training, and transit fare subsidies in limited circumstances.

As discussed in section V(E) of the Interim Guidance. All Federal projects including all CMAQ projects must conform to the appropriate cost principles for Federal aid. The CMAQ projects are subject to title 2, Code of Federal Regulations (CFR) part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. In addition, all CMAQ funded projects, must meet applicable transportation planning (23 U.S.C. 149(e)), Clean Air

Act conformity requirements (40 CFR part 93), National Environmental Policy Act (42 U.S.C. 4321 *et seq.*), and basic eligibility requirements for titles 23 and 49 U.S.C.

#### 6. Section VI: CMAQ Performance Management

Section VI of the Interim Guidance addresses performance management. Pursuant to 23 U.S.C. 150(c)(5), FHWA established three performance measures, codified in subparts G and H of 23 CFR part 490, for State DOTs and MPOs to use to assess traffic congestion and on-road mobile source emissions for the purpose of carrying out the CMAQ Program. In addition, 23 U.S.C. 149(l) requires that each MPO serving a transportation management area (TMA as defined in 23 U.S.C. 134) with a population over 1,000,000 people representing a nonattainment or maintenance area develop a performance plan. The BIL (sec. 11115(6)) added that, upon request of such an MPO, DOT can assist the MPO in tracking progress made in minority or low-income populations as part of such a performance plan. The FHWA publishes lists of State DOTs and MPOs who are required to establish targets and report progress for the performance measures related to CMAQ, including who must prepare an MPO CMAQ Performance Plan.<sup>5</sup>

#### 7. Appendix A: List of Transportation Control Measures

Appendix A to the Interim Guidance is new and includes a list of the transportation control measures listed in section 108(f)(1)(A) of the Clean Air Act, 42 U.S.C. 7408(f)(1)(A), that are eligible for CMAQ funds. Appendix A also notes one exception. Under 23 U.S.C. 149(b)(1)(A), the program described in 42 U.S.C. 7408(f)(1)(A)(xvi) is not eligible for CMAQ funds.

#### Request for Comments

The FHWA invites public comments on the Interim Guidance's implementation of the BIL changes to the CMAQ Program and other changes to the July 2014 Revised Interim Guidance on CMAQ Operating Assistance under MAP-21. The FHWA will consider all timely comments submitted to the docket in developing final guidance for the CMAQ Program. The FHWA anticipates publishing a notice of availability of the final guidance in the **Federal Register**.

*Authority:* 23 U.S.C. 104(b)(4), 126, and 149; Pub. L. 117-58.

<sup>5</sup> [https://www.fhwa.dot.gov/environment/air\\_quality/cmaq/measures/cmaq\\_applicability/index.cfm](https://www.fhwa.dot.gov/environment/air_quality/cmaq/measures/cmaq_applicability/index.cfm).

Signed in Washington, DC, under authority delegated in 49 CFR 1.85.

**Kristin R. White,**

*Acting Administrator, Federal Highway Administration.*

[FR Doc. 2024-25523 Filed 11-5-24; 8:45 am]

**BILLING CODE 4910-22-P**

## 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 (IRS), 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 information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning, De Minimis Error Safe Harbor Exceptions to Penalties for Failure To File Correct Information Returns or Furnish Correct Payee Statements.

**DATES:** Written comments should be received on or before January 6, 2025 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 Number 1545-2301—De Minimis Error Safe Harbor Exceptions to Penalties for Failure To File Correct Information Returns or Furnish Correct Payee Statements" in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this collection should be directed to Martha R. Brinson, at (202) 317-5753, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [Martha.R.Brinson@irs.gov](mailto:Martha.R.Brinson@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* De Minimis Error Safe Harbor Exceptions to Penalties for Failure To File Correct Information Returns or Furnish Correct Payee Statements.

*OMB Number:* 1545-2301.

*Regulation Project Number:* TD 9984.

*Abstract:* Treasury Decision (TD) 9984 contains regulation implementing statutory safe harbor rules that protect persons required to file information