well with respect to the current SMS Web site’s design and operation; and what changes would make the information on the SMS more easily understood and accessible to a variety of safety stakeholders.

List of Proposed Enhancements to the SMS Display

The proposed Web site enhancements seek to accomplish three key objectives:
- 1. Provide easier, more intuitive navigation and user-friendly features and descriptions to clarify the SMS’s role as FMCSA’s prioritization tool for interventions;
- 2. Consolidate FMCSA safety information so users do not have to go to multiple sites; and
- 3. Provide improved access to detailed information and new performance monitoring tools.

The proposed Web site enhancements are summarized below:
- Displaying a summary BASIC status to better clarify if a motor carrier’s performance in the individual BASICs causes it to be prioritized for an intervention. Detailed data such as the motor carrier’s percentile ranking in each BASIC has been moved to the individual drill down pages for each BASIC.
- A new “Take a Tour” feature to highlight enhancements to the SMS display and show visitors how to locate and use the site.
- Allowing the Web site user to download the data for all of the carriers in the same safety event group used to rank a carrier’s BASIC percentile. The SMS determines a BASIC percentile for each motor carrier within a BASIC based on how the individual carrier’s BASIC measure ranks relative to other carriers with a similar number of safety events (i.e., inspections, violations, or crashes).
- Highlighting a motor carrier’s individual performance measure in each BASIC to more clearly identify its performance trends over time. The measure is based on the results of the carrier’s roadside inspections or crashes, and is not relative to other carriers in its safety event group.
- Reordering the display of the BASICs based on their association to crash rates, with the BASICs with the strongest associations at the left.
- Displaying any motor carrier safety rating from a compliance review issued in accordance with 49 CFR part 385. Previously, users had to go to FMCSA’s Safety and Fitness Electronic Records System (SAFER) Web site.
- Displaying current insurance and authority status. Previously, users had to access FMCSA’s Licensing and Insurance Online Web site.
- Providing a motor carrier’s enforcement case history, including the date the case was closed, the applicable violations, and the associated fines.
- Enhancing the display of safety performance over time through a variety of displays and graphs users can customize.
- Displaying the total number of inspections as well as a breakdown of the number of inspections with violations used in the SMS in each carrier’s detail.
- Clarifying terminology in the SMS, such as the definitions of the terms “0%” and “<3 inspections with violations,” in a new glossary called “SMS Display Key Terms.”

On November 4, 2013, FMCSA began a preview of the proposed Web site enhancements at https:// CSA.fmcsa.dot.gov/SMSPreview/. Motor carriers are able to log in with their Portal account or PINs to view their own data in the proposed re-designed format. The general public will be able to access simulated carrier data in order to view the proposed enhancements. During the preview period, FMCSA will hold several public webinars to provide stakeholders with detailed information about the SMS display.

The Agency is not proposing changes to the SMS methodology at this time.

Public Webinars

FMCSA plans to host several educational webinars for the public addressing the proposed enhancements to the SMS public Web site. These webinars will take place in November 2013. The scheduled dates and times are below:
- 1. Monday, November 18, 2013, 12:00 to 1:30 p.m. eastern time.
- 2. Thursday, November 21, 2013, 1:30 to 3:00 p.m. eastern time.
- 3. Friday, November 22, 2013, 11:30 a.m. to 1:00 p.m. eastern time.

All the webinars will have closed captioning available, and all stakeholders are encouraged to participate. Interested parties can register for the webinars through the FMCSA’s National Training Center at https:// WWW.fmcsa.dot.gov/NTC/ Webinarinfo/CSA_Improvements_ Webinar-FMCSA.pdf.

Request for Comments

FMCSA requests comments on the above improvements to the SMS public Web site. Commenters are requested to provide supporting data wherever appropriate.
DEPARTMENT OF THE TREASURY

Internal Revenue Service

[TD 9057, TD 9154, TD 9187]

PROPOSED COLLECTION:

REQUEST FOR REGULATION PROJECT

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, 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, Public Law 104–13(44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning an existing notice of proposed rulemaking and temporary regulation, REG–135898–04 (TD 9154), Extension of Time to Elect Method for Determining Allowable Loss; REG–152524–02 (TD 9057), Guidance Under Section 1502, Amendment of Waiver of Loss Carryovers from Separate Return Limitation Years; REG–123305–02, REG–102740–02 (TD 9187), Loss Limitation Rules.

DATES: Written comments should be received on or before January 6, 2014 to be assured of consideration.

ADDRESSES: Direct all written comments to Yvette Lawrence, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the regulation should be directed to Sara Covington, at Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet, at Sara.L.Covington@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: REG–135898–04 (TD 9154), Extension of Time to Elect Method for Determining Allowable Loss; REG–152524–02 (TD 9057), Guidance Under Section 1502, Amendment of Waiver of Loss Carryovers from Separate Return Limitation Years; REG–123305–02, REG–102740–02 (TD 9187), Loss Limitation Rules.

OMB Number: 1545–1774.

REGULATION PROJECT NUMBER: TD 9057, TD 9154, and TD 9187.

Abstract: The information is necessary to allow the taxpayer to make certain elections to determine the amount of allowable loss under § 1.337(d)–2T, § 1.1502–20 as currently in effect or under § 1.1502–20 as modified; to allow the taxpayer to waive loss carryovers up to the amount of the § 1.1502–20(g) election; and to ensure that loss is not disallowed under § 1.337(d)–2T and basis is not reduced under § 1.337(d)–2T to the extent the taxpayer establishes that the loss or basis is not attributable to the recognition of built in gain on the disposition of an asset. With respect to § 1.1502–20T, the information also is necessary to allow the common parent of the selling group to reapporportion a separate, subgroup or consolidated section 382 limitation when the acquiring group amends its § 1.1502–32(b)[4] election. Furthermore, regarding § 1.1502–32(b)[4], the information also is necessary to allow the taxpayer that acquired a subsidiary of a consolidated group to amend its election under § 1.1502–32(b)[4], so that the acquiring group can use the acquired subsidiary’s losses to offset its income. The information also is necessary to allow the taxpayer to make certain elections to determine the amount of allowable loss pursuant to a new due date, and to amend or revoke certain prior elections to determine the amount of allowable loss.

Current Actions: There is no change to this existing regulation.

Type of Review: Extension of OMB approval.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 18,360.

Estimated Time per Respondent: 2 hours.

Estimated Total Annual Hours: 36,720.

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: October 21, 2013.

Allan Hopkins,
IRS Tax Analyst.

DEPARTMENT OF THE TREASURY

Internal Revenue Service

[IA–44–94]

PROPOSED COLLECTION:

REQUEST FOR REGULATION PROJECT

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, 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, Public Law 104–13(44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning an existing final regulation, IA–44–94 (TD 8690), Deductibility, Substantiation, and Disclosure of Certain Charitable Contributions (§§ 1.170A–13(f) and 1.6115–1).

DATES: Written comments should be received on or before January 6, 2014 to be assured of consideration.

ADDRESSES: Direct all written comments to Yvette Lawrence, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the regulation should be 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.