

approval and invites public comment. Executive Order 12862 directs Federal agencies to provide service to the public that matches or exceeds the best service available in the private sector. In order to work continuously to ensure that our programs are effective and meet our customers' needs, the Department of Transportation (DOT) seeks a revision to a fast track generic clearance information collection request already approved by OMB. A 60-day notice was published on March 28, 2019. No comments were received. OST requests revision of ICR with OMB Control Number: 2105-0573 as described below.

DATES: Comments on this notice must be received by July 5, 2019.

ADDRESSES: Send comments regarding the burden estimate, including suggestions for reducing the burden, to the Office of Management and Budget, Attention: Desk Officer for the Office of the Secretary of Transportation, 725 17th Street NW, Washington, DC 20503. Comments may also be sent via email to OMB at the following address: oir-submissions@omb.eop.gov.

FOR FURTHER INFORMATION CONTACT:

Habib Azarsina, Office of the Chief Information Officer, Office of the Secretary, U.S. Department of Transportation, 1200 New Jersey Avenue SE, Washington, DC 20590, 202-366-1965 (Voice), 202-366-7870 (Fax), or habib.azarsina@dot.gov (Email).

SUPPLEMENTARY INFORMATION:

Title: Fast Track Generic Clearance for the Collection of Qualitative Feedback on Agency Service Delivery.

Abstract: The information collection activity will garner qualitative customer and stakeholder feedback in an efficient, timely manner, in accordance with the Department's commitment to improving service delivery. By qualitative feedback we mean information that provides useful insights on perceptions and opinions, but are not statistical surveys that yield quantitative results that can be generalized to the population of study. This feedback will provide insight into customer or stakeholder perceptions, opinions, experiences and expectations, provide an early warning of issues with service, or focus attention on areas where communication, training or changes in operations might improve delivery of products or services. These collections will allow for ongoing, collaborative and actionable communications between the Department of Transportation and its customers and stakeholders. It will also allow feedback to contribute directly to the improvement of program management. Feedback or information

collected under this generic clearance will provide useful information, but it will not yield data that can be generalized to the overall population.

The Department seeks a revision to a fast track generic clearance information collection request already approved by OMB. Existence of Fast Track option for conducting surveys has caused a sudden increase in number of surveys. OST has already used the 2,000 burden hours previously approved. OST requests increasing the total burden hours to 60,000.

The Department will submit a collection for approval under this generic clearance if it meets the following conditions:

- The collections are voluntary.
- The collections are low-burden for respondents (based on considerations of total burden hours, total number of respondents, or burden-hours per respondent) and are low-cost for both the respondents and the Federal Government.
- The collections are noncontroversial and do not raise issues of concern to other Federal agencies.
- Any collection is targeted to the solicitation of opinions from respondents who have experience with the program or may have experience with the program in the near future.
- Personally identifiable information (PII) is collected only to the extent necessary and is not retained.
- Information gathered is intended to be used only internally for general service improvement and program management purposes and is not intended for release outside of the Department (if released, the Department must indicate the qualitative nature of the information).

This type of generic clearance for qualitative information will not be used for quantitative information collections that are designed to yield reliably actionable results, such as monitoring trends over time or documenting program performance. Such data uses require more rigorous designs that address: The target population to which generalizations will be made, the sampling frame, the sample design (including stratification and clustering), the precision requirements or power calculations that justify the proposed sample size, the expected response rate, methods for assessing potential nonresponse bias, the protocols for data collection, and any testing procedures that were or will be undertaken prior to fielding the study. Depending on the degree of influence the results are likely to have, such collections may still be eligible for submission for other generic

mechanisms that are designed to yield quantitative results.

Type of Review: Revision of a previously approved ICR.

Affected Public: Individuals and households, businesses and organizations, State, Local or Tribal Governments.

Estimated Number of Respondents: 240,000.

Estimated Annual Responses: 80,000.

Estimated Annual Burden Hours: 20,000 hours.

Frequency: One-time requirement.

Annual burden hours = (80,000 responses) × (15 minutes) = 1,200,000 min. = 20,000 hours.
Total burden hours for 3 years = 20,000 × 3 = 60,000 hours.
Total respondents = 80,000 (each year) × 3 = 240,000.

Issued in Washington, DC.

Habib Azarsina,

OST Paperwork Reduction Act Clearance Officer, Office of the Chief Information Officer.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request for Nonqualified Deferred Compensation and IRC Section 409A

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 nonqualified deferred compensation and IRC section 409A.

DATES: Written comments should be received on or before August 5, 2019 to be assured of consideration.

ADDRESSES: Direct all written comments to Laurie Brimmer, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW, Washington, DC 20224. Requests for additional information or copies of the regulations should be directed to R. Joseph Durbala, at Internal Revenue Service, Room 6129, 1111

Constitution Avenue NW, Washington, DC 20224, or through the internet, at RJoseph.Durbala@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Nonqualified Deferred Compensation and IRC Section 409A.

OMB Number: 1545-2164.

Regulation Project Number: TD 9321, Notices 2008-113, 2010-6, and 2010-80.

Abstract: Nonqualified deferred compensation plans subject to IRC Section 409A must comply with IRC Section 409A both in operation and in form. Failures to comply with these requirements will cause amounts deferred under the plan to be included in income and subject to the additional taxes under IRC Section 409A to the extent the amounts are not subject to a substantial risk of forfeiture and not previously included in income. In response to requests from taxpayers that a mechanism be created to allow them to correct operational failures and failures to comply with the plan document requirements without incurring all of the adverse tax consequences that would otherwise apply, the IRS and Treasury issued a series of notices providing for self-correction of certain operational and documentary failures.

The current guidance is Notice 2008-113, 2008-2 C.B. 1305 (operational failures), Notice 2010-6, 2010-3 I.R.B. 275 (document failures) and Notice 2010-80, 2010-51 I.R.B. 853 (modifying Notices 2008-113 and 2010-6). The notices specify the types of failures that may be corrected, the timeframes within which correction must be completed, the participants who are eligible for correction, what must be done to correct and the taxes (if any) that must be paid. Generally, the notices require the employer (and in many cases the employee) to attach a statement to their tax returns disclosing that a correction has occurred and to inform the revenue agent of the correction at the beginning of an examination.

Current Actions: There is no change to the burden previously approved by OMB. This form is being submitted for renewal purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or Households, Farms, and Businesses and other for-profit organizations.

Estimated Number of Respondents: 20,000.

Estimated Time per Respondent: 30 mins.

Estimated Total Annual Burden Hours: 10,000.

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: May 30, 2019.

R. Joseph Durbala,
IRS Tax Analyst.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request Concerning Guidance Regarding Deduction and Capitalization of Expenditures

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 guidance regarding deduction and capitalization of expenditures.

DATES: Written comments should be received on or before August 5, 2019 to be assured of consideration.

ADDRESSES: Direct all written comments to Laurie Brimmer, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW, Washington, DC 20224. Requests for additional information or copies of the regulations should be directed to R. Joseph Durbala, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at RJoseph.Durbala@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Guidance Regarding Deduction and Capitalization of Expenditures.

OMB Number: 1545-1870.

Regulation Project Number: TD 9107.

Abstract: The information required to be retained by taxpayers will constitute enough documentation for purposes of substantiating a deduction. The information will be used by the agency on audit to determine the taxpayer's entitlement to a deduction. The respondents include taxpayers who engage in certain transactions involving the acquisition of a trade or business or an ownership interest in a legal entity.

Current Actions: There is no change to the burden previously approved by OMB.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 3,000.

Estimated Time per Respondent: 1 hour.

Estimated Total Annual Burden Hours: 3,000.

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