

per hour on the road, as the drive is simply too short for the trucks to accelerate to a higher speed.

Section 393.120(c) of the FMCSRs requires that metal coils that weigh more than 5,000 pounds (either individually or grouped together) and transported with eyes crosswise to be secured using (1) a means (*e.g.*, timbers, chocks or wedges, a cradle, etc.) to prevent the coil from rolling and to support the coil off the deck, (2) at least one tiedown through its eye restricting against forward motion, and (3) at least one tiedown through its eye restricting against rearward motion. Attaching tiedowns diagonally through the eye of a coil to form an X-pattern when viewed from above the vehicle is prohibited.

K & L seeks an exemption to use an alternative securement system consisting of a customized metal carrier affixed to the bed of its trailers and the use of a single large cargo securement strap. The coil carriers weigh 2,500 pounds each and are attached to the bed with sixteen  $\frac{5}{8}$  inch, Grade 8 bolts with a working load limit of 27,611 pounds each. In total, the carrier and bolts have a working load limit over 500,000 pounds. Rather than using four chains to prevent the coil from moving forward or backwards, K & L uses a large single, two-ply, nylon-Kevlar tiedown strap with a working load limit of 44,800 pounds through the eye of the coil and secures the coil to the metal carrier.

K & L states that the alternative cargo securement system will not have an adverse impact on safety, and that adherence to the terms and conditions of the exemption would likely achieve a level of safety equivalent to or greater than the level of safety achieved without the exemption.

#### Comments

FMCSA published a notice of the application in the **Federal Register** on May 14, 2020 and asked for public comment (85 FR 29018). The Agency received one comment, from Mr. Bruce Grimm. Mr. Grimm stated that the proposed cargo securement technique proposed by K & L may be practical if the strength of the load securement is consistently monitored by the motor carrier, and stated that the heavy-duty load securement straps proposed to be used by K & L have been successfully used in other transportation cargo securement applications. Mr. Grimm wrote that these cargo securement straps are not immune to damage and may be subject to deterioration due to ultraviolet light.

#### FMCSA Decision

The FMCSA has evaluated the K & L exemption application, and the comment received. The Agency believes that granting the temporary exemption to allow K & L Trucking to transport metal coils using an alternative securement system consisting of a customized metal carrier affixed to the bed of its trailers and the use of a single large cargo securement strap will likely provide a level of safety that is equivalent to, or greater than, the level of safety achieved without the exemption.

FMCSA acknowledges the concerns of commenter Mr. Bruce Grimm that the synthetic cargo securement strap and metal coil carrier proposed to be used by K & L must be inspected frequently to identify any damage that might affect the working load limit of the metal coil carrier or the single large synthetic cargo strap. FMCSA believes that the current FMCSRs at section 393.104(b) which requires that “all tiedowns and cargo securement systems, parts and components used to secure cargo must be in proper working order when used to perform that function with no damaged or weakened components, such as, but not limited to, cracks or cuts that will adversely affect their performance for cargo securement purposes, including reducing the working load limit,” ensures that the carrier will be effective in monitoring the condition of the cargo securement system. FMCSA believes that the alternative cargo securement technique of metal coil carrier and the single large synthetic cargo strap is likely to provide a level of safety that is equivalent to, or greater than, the level of safety achieved without the exemption.

#### Terms and Conditions for the Exemption

The Agency hereby grants the exemption for a 5-year period, beginning December 4, 2020 and ending December 4, 2025. During the temporary exemption period, K & L will be allowed to use an alternative securement system consisting of a customized metal carrier affixed to the bed of its trailers and the use of a single large cargo securement strap. The coil carriers weigh 2,500 pounds each and are attached to the bed with sixteen  $\frac{5}{8}$  inch, Grade 8 bolts with a working load limit of 27,611 pounds each, and a large single, two-ply, nylon-Kevlar tiedown strap with a working load limit of 44,800 pounds through the eye of the coil to secure the coil to the metal carrier for the limited transport from North Star Blue Scope Steel, LLC, located at 6767 County Road 9, Delta,

Ohio 43515, to Fulton County Processing, located at 7800 Ohio-109, Delta, Ohio 43515.

The exemption will be valid for 5 years unless rescinded earlier by FMCSA. The exemption will be rescinded if: (1) K & L fails to comply with the terms and conditions of the exemption; (2) the exemption has resulted in a lower level of safety than was maintained before it was granted; or (3) continuation of the exemption would not be consistent with the goals and objectives of 49 U.S.C. 31136(e) and 31315(b).

Interested parties possessing information that would demonstrate that the cargo securement system used by K & L to secure metal coils is not achieving the requisite statutory level of safety should immediately notify FMCSA. The Agency will evaluate any such information and, if safety is being compromised or if the continuation of the exemption is not consistent with 49 U.S.C. 31136(e) and 31315(b), will take immediate steps to revoke the exemption.

#### Preemption

In accordance with 49 U.S.C. 31313(d), as implemented by 49 CFR 381.600, during the period this exemption is in effect, no State shall enforce any law or regulation applicable to interstate commerce that conflicts with or is inconsistent with this exemption. States may, but are not required to, adopt the same exemption with respect to operations in intrastate commerce.

**James W. Deck,**  
*Deputy Administrator.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request on Burden Related to Requirement To Use Taxpayer Identifying Numbers on Submissions Under the Section 897 and 1445

**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 the burden related to the guidance under sections 897, 1445, and 6109 to require use of Taxpayer Identifying Numbers on submission under the section 897 and 1445.

**DATES:** Written comments should be received on or before February 2, 2021 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Kinna Brewington, Internal Revenue Service, Room 6529, 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](mailto:RJoseph.Durbala@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Guidance under Sections 897, 1445, and 6109 to require use of Taxpayer Identifying Numbers on Submission under the Section 897 and 1445.

*OMB Number:* 1545–1797.

*Regulation Project Number:* TD 9082; TD 9751.

*Abstract:* The collection of information relates to applications for withholding certificates under section 1.1445–3 to be filed with the IRS with respect to (1) dispositions of U.S. real property interests that have been used by foreign persons as a principle residence within the prior 5 years and excluded from gross income under section 121 and (2) dispositions of U.S. real property interests by foreign persons in deferred like kind exchanges that qualify for nonrecognition under section 1031.

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

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Individuals or households and Business or other for-profit.

*Estimated Number of Responses:* 150.  
*Estimated Time per Respondent:* 4 hrs.

*Estimated Total Annual Burden Hours:* 600.

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: November 30, 2020.

**Ronald J. 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 on Burden Related to Information Reporting by Passport Applicants

**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 the burden related to the information reporting by passport applicants.

**DATES:** Written comments should be received on or before February 2, 2021 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Kinna Brewington, Internal Revenue Service, Room 6529, 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](mailto:RJoseph.Durbala@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Information Reporting by Passport Applicants.

*OMB Number:* 1545–1359.

*Regulation Project Number:* TD 9679.

*Abstract:* These final regulations provide information reporting rules for certain passport applicants. These final regulations apply to certain individuals applying for passports (including renewals) and provide guidance to such individuals about the information that must be included with their passport application.

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

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Individuals or households.

*Estimated Number of Responses:* 12,133,537.

*Estimated Time per Respondent:* 6 min.

*Estimated Total Annual Burden Hours:* 1,213,354.

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