

activities will have practical utility; (2) the accuracy of FRA's estimates of the burden of the information collection activities, including the validity of the methodology and assumptions used to determine the estimates; (3) ways for FRA to enhance the quality, utility, and clarity of the information being collected; and (4) ways for FRA to minimize the burden of information collection activities on the public, including the use of automated collection techniques or other forms of information technology. See 44 U.S.C. 3506(c)(2)(A); 5 CFR 1320.8(d)(1).

FRA believes that soliciting public comment may reduce the administrative and paperwork burdens associated with the collection of information that Federal regulations mandate. In summary, FRA reasons that comments received will advance three objectives: (1) Reduce reporting burdens; (2) organize information collection requirements in a "user-friendly" format to improve the use of such information; and (3) accurately assess the resources expended to retrieve and produce information requested. See 44 U.S.C. 3501.

The summary below describes the ICR that FRA will submit for OMB clearance as the PRA requires:

*Title:* Report of Railroad Trespasser Form.

*OMB Control Number:* 2130-NEW.

*Abstract:* Trespasser deaths on railroad rights-of-way and other railroad property are the leading cause of fatalities attributable to railroad operations in the United States. To address this serious issue, the railroad industry, governments (Federal, State, and local), and other interested parties must know more about the individuals who trespass. With such knowledge, specific educational programs, materials, and messages regarding the hazards and consequences of trespassing on railroad property can be developed and effectively distributed. Due to the lack of available root cause data, FRA proposes to collect data from law enforcement agencies to develop general profiles of the root causes of trespassing. This will allow FRA and other interested parties, such as Operation Lifesaver, to target audiences with appropriate education and enforcement campaigns to reduce the annual number of injuries and fatalities.

Completion and submission of form FRA F 6180.178 will be required for law enforcement agency grantees, as a condition of FRA's Railroad Trespassing Enforcement Grant. The grantees will complete the form for each trespasser incident in their jurisdiction, describing the trespassers' race/ethnicity, gender and age to the best of their abilities. For law enforcement agencies not receiving FRA's Railroad Trespassing Enforcement grants, completion and submission of this form is voluntary.

For convenience to the respondents, FRA proposes an electronic option where the respondents can respond via a web-based form. The web-based form also will facilitate FRA's ability to maintain the data collected in a more useful and uniform manner, as the dropdown boxes will assist FRA in receiving more standardized responses.

*Type of Request:* Approval of a new collection of information.

*Affected Public:* Public authorities.

*Form(s):* FRA F 6180.178.

*Respondent Universe:* Law enforcement agencies.

*Frequency of Submission:* Monthly.

*Reporting Burden:*

Form	Respondent universe	Total annual responses	Average time per response (minutes)	Total annual burden hours (hours)	Total cost equivalent
Report of Railroad Trespasser Form (New Form FRA F 6180.178).	Law enforcement agencies, grantees.	2,800 forms .....	10	467	\$22,229
	Law enforcement agencies, non-grantees.	500 forms .....	10	83	3,951
Total <sup>1</sup> .....	Law enforcement agencies <sup>2</sup> .....	3,300 responses ....	N/A	550	26,180

<sup>1</sup> Totals may not add due to rounding.

<sup>2</sup> The hourly wage rate to calculate the dollar cost equivalent for law enforcement employees amounts to \$47.60 per hour (an hourly wage rate of \$27.40 plus an hourly benefit of \$20.20). FRA obtained this information from the Department of Labor, Bureau of Labor Statistics (BLS), Occupational Employment Statistics (OES) 11-3011, classified within NAICS 999200, State Government—excluding schools and hospitals. See [https://www.bls.gov/oes/current/naics4\\_999200.htm](https://www.bls.gov/oes/current/naics4_999200.htm).

*Total Estimated Annual Responses:* 3,300.

*Total Estimated Annual Burden:* 550 hours.

*Total Estimated Annual Burden Hour Dollar Cost Equivalent:* \$26,180.

Under 44 U.S.C. 3507(a) and 5 CFR 1320.5(b) and 1320.8(b)(3)(vi), FRA informs all interested parties that a respondent is not required to respond to, conduct, or sponsor a collection of information that does not display a currently valid OMB control number.

**Authority:** 44 U.S.C. 3501-3520.

**Brett A. Jortland,**

*Acting Chief Counsel.*

[FR Doc. 2021-05309 Filed 3-12-21; 8:45 am]

**BILLING CODE 4910-06-P**

**DEPARTMENT OF TRANSPORTATION**

**Bureau of Transportation Statistics**

**[DOT-OST-2014-0031 BTS Paperwork Reduction Notice]**

**Agency Information Collection; Activity Under OMB Review; Submission of Audit Reports—Part 248**

**AGENCY:** Office of the Assistant Secretary for Research and Technology (OST-R), Bureau of Transportation Statistics (BTS), Department of Transportation.

**ACTION:** Notice.

**SUMMARY:** In compliance with the Paperwork Reduction Act of 1995, the Bureau of Transportation Statistics invites the general public, industry and

other governmental parties to comment on the continuing need for and usefulness of BTS requiring U.S. large certificated air carriers to submit a true and complete copy of its annual audit that is made by an independent public accountant. If a carrier does not have an annual audit, the carrier must file a statement that no audit has been performed. Comments are requested concerning whether (1) the audit reports are needed by BTS and DOT; (2) BTS accurately estimated the reporting burden; (3) there are other ways to enhance the quality, utility and clarity of the information collected; and (4) there are ways to minimize reporting burden, including the use of automated collection techniques or other forms of information technology.

**DATES:** Written comments should be submitted by May 14, 2021.

**ADDRESSES:** You may submit comments identified by DOT Docket ID Number DOT-OST-2014-0031 and the associated OMB approval #2138-0004 by any of the following methods:

*Federal eRulemaking Portal:* Go to <http://www.regulations.gov>. Follow the online instructions for submitting comments.

*Mail:* Docket Services: U.S. Department of Transportation, 1200 New Jersey Avenue SE, West Building Ground Floor, Room W12-140, Washington, DC 20590-0001.

*Hand Delivery or Courier:* West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue SE., between 9 a.m. and 5 p.m. ET, Monday through Friday, except Federal holidays.

*Fax:* 202-366-3383.

*Instructions:* Identify docket number, DOT-OST-2014-0031, at the beginning of your comments, and send two copies. To receive confirmation that DOT received your comments, include a self-addressed stamped postcard. Internet users may access all comments received by DOT at <http://www.regulations.gov>. All comments are posted electronically without charge or edits, including any personal information provided.

*Privacy Act:* Anyone is able to search the electronic form of all comments received into any of our dockets by the name of the individual submitting the comment (or signing the comment, if submitted on behalf of an association, business, labor union, etc.). You may review DOT's complete Privacy Act Statement in the **Federal Register** published on April 11, 2000 (65 FR 19477-78).

*Docket:* For access to the docket to read background documents or comments received, go to <http://www.regulations.gov> or the street address listed above. Follow the online instructions for accessing the dockets.

#### Electronic Access

You may access comments received for this notice at <http://www.regulations.gov>, by searching docket DOT-OST-2014-0031.

**FOR FURTHER INFORMATION CONTACT:** Jeff Gorham, (202) 366-4406, [Jeff.gorham@dot.gov](mailto:Jeff.gorham@dot.gov), Office of Airline Information, RTS-42, Room E34, Bureau of Transportation Statistics, 1200 New Jersey Avenue SE, Washington, DC 20590-0001.

#### SUPPLEMENTARY INFORMATION:

*OMB Approval No.* 2138-0004.

*Title:* Submission of Audit Reports—Part 248.

*Form No.:* None.

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

*Respondents:* Large certificated air carriers.

*Number of Respondents:* 60.

*Number of Responses:* 60.

*Total Annual Burden:* 20 hours.

*Needs and Uses:* BTS collects independent audited financial reports from U.S. certificated air carriers. Carriers not having an annual audit must file a statement that no such audit has been performed. In lieu of the audit report, BTS will accept the annual report submitted to the stockholders. The audited reports are needed by the Department of Transportation as (1) a means to monitor an air carrier's continuing fitness to operate, (2) reference material used by analysts in examining foreign route cases (3) reference material used by analyst in examining proposed mergers, acquisitions and consolidations, (4) a means whereby BTS sends a copy of the report to the International Civil Aviation Organization (ICAO) in fulfillment of a United States treaty obligation, and (5) corroboration of a carrier's Form 41 filings.

*The Confidential Information Protection and Statistical Efficiency Act of 2002 (44 U.S.C. 3501 note)*, requires a statistical agency to clearly identify information it collects for non-statistical purposes. BTS hereby notifies the respondents and the public that BTS uses the information it collects under this OMB approval for non-statistical purposes including, but not limited to, publication of both Respondent's identity and its data, submission of the information to agencies outside BTS for review, analysis and possible use in regulatory and other administrative matters.

Issued in Washington, DC, on March 1, 2021.

**William Chadwick, Jr.,**

*Director, Office of Airline Information,  
Bureau of Transportation Statistics.*

[FR Doc. 2021-05013 Filed 3-12-21; 8:45 am]

**BILLING CODE 4910-9X-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 1099-C and TD 9793

**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 cancellation of debt and removal of the 36-month non-payment testing period rule.

**DATES:** Written comments should be received on or before May 14, 2021 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Kinna Brewington, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224.

#### FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the form and instructions 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:* Cancellation of Debt.

*OMB Number:* 1545-1424.

*Form Number:* 1099-C.

*Regulation Project Number:* TD 9793.

*Abstract:* Form 1099-C is used by Federal government agencies, financial institutions, and credit unions to report the cancellation or forgiveness of a debt of \$600 or more, as required by section 6050P of the Internal Revenue Code. The IRS uses the form to verify compliance with the reporting rules and to verify that the debtor has included the proper amount of canceled debt in income on his or her income tax return.

*TD:* 9793.

*Abstract:* These regulations under section 6050P of the Internal Revenue Code (Code), relating to the rule in § 1.6050P-1(b)(2)(iv) that the 36-month non-payment testing period is an identifiable event triggering an information reporting obligation on Form 1099-C for discharge of indebtedness by certain entities.

*Current Actions:* There are no changes being made to the form or regulation at this time.

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

*Affected Public:* Business or other for-profit organizations, not-for-profit institutions, and the Federal government.

*Estimated Number of Responses:* 6,540,900.

*Estimated Time per Response:* 13 mins.

*Estimated Total Annual Burden Hours:* 1,438,998.