

information collection, including (a) whether the proposed collection of information is necessary for the proper performance of the functions of the Department, including whether the information will have practical utility; (b) the accuracy of the Department's estimate of the burden of the proposed information collection; (c) ways to enhance the quality, utility and clarity of the information to be collected; and (d) ways to minimize the burden of the collection of information on respondents, including the use of automated collection techniques or other forms of information technology.

**Authority:** The Paperwork Reduction Act of 1995; 44 U.S.C. chapter 35, as amended; 49 CFR 1.49; and DOT Order 1351.29.

**Cem Hatipoglu,**

*Acting Associate Administrator for Enforcement.*

[FR Doc. 2023-23639 Filed 10-25-23; 8:45 am]

**BILLING CODE 4910-59-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request Relating to Late Filing of Certification or Notices

**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 general public and other Federal agencies to take this opportunity to comment on continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning late filing of certification or notices.

**DATES:** Written comments should be received on or before December 26, 2023 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 control number 1545-2098 or Late Filing of Certification or Notices.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the revenue procedure should be directed to Kerry Dennis at (202) 317-5751, or at Internal Revenue Service, Room 6526, 1111 Constitution

Avenue NW, Washington, DC 20224, or through the internet, at [Kerry.L.Dennis@irs.gov](mailto:Kerry.L.Dennis@irs.gov).

#### SUPPLEMENTARY INFORMATION:

**Title:** Late Filing of Certification or Notices.

**OMB Number:** 1545-2098.

**Regulation Project Number:** Rev. Proc. 2008-27.

**Abstract:** The IRS needs certain information to determine whether a taxpayer should be granted permission to make late filings of certain statements or notices under sections 897 and 1445. The information submitted will include a statement by the taxpayer demonstrating reasonable cause for the failure to timely make relevant filings under sections 897 and 1445. This revenue procedure provides a simplified method for taxpayers to request relief for late filings under sections 1.897-2(g)(1)(ii)(A), 1.897-2(h)(2), 1.1445-2(d)(2), 1.1445-5(b)(2), and 1.1445-5(b)(4) of the Income Tax Regulations.

**Current Actions:** There are no changes to the regulation or burden.

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

**Affected Public:** Businesses and other for-profit organizations, Farms.

**Estimated Number of Respondents:** 250.

**Estimated Time per Response:** 4 hours.

**Estimated Total Annual Burden Hours:** 1,000 hours.

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.

**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 20, 2023.

**Kerry L. Dennis,**

*Tax Analyst.*

[FR Doc. 2023-23674 Filed 10-25-23; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request Relating to Production Tax Credit for Refined Coal

**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 general public and other Federal agencies to take this opportunity to comment on continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning production tax credit for refined coal.

**DATES:** Written comments should be received on or before December 26, 2023 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 control number 1545-2158 or Production Tax Credit for Refined Coal.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the notice should be directed to Kerry Dennis at (202) 317-5751, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at [Kerry.L.Dennis@irs.gov](mailto:Kerry.L.Dennis@irs.gov).

#### SUPPLEMENTARY INFORMATION:

**Title:** Production Tax Credit for Refined Coal.

**OMB Number:** 1545-2158.

**Notice Number:** Notice 2010-54.

**Abstract:** This notice sets forth interim guidance pending the issuance of regulations relating to the tax credit under § 45 of the Internal Revenue Code (Code) for refined coal. Taxpayers must