carrier industry representatives, and members of the public involved in heavy-duty truck fatal crashes.

Estimated Annual Respondents: 5,000.

Estimated Annual Burden: 5,000 hours.

Abstract: In accordance with Section 23006 of the Infrastructure Investment and Jobs Act, Public Law 117–58, the Federal Motor Carrier Safety Administration (FMCSA) established the Crash Causal Factors Program (CCFP) as a comprehensive study to determine the causes and contributing factors to crashes involving commercial motor vehicles. The CCFP's first phase, the Heavy-Duty Truck Study, will focus on collecting information from a nationally representative sample of at least 2,000 fatal crashes involving Class 7 and 8 trucks (*i.e.,* trucks with a gross vehicle weight rating of 26,0001 pounds or more). Data collection will occur over the course of two years, and may extend beyond the two year study period subject to FMCSA State-specific agreements and renewals of relevant information collection requests. To supplement data collected by FMCSA under the study, the Bureau of Transportation Statistics (BTS) will conduct interviews on a voluntary basis with carriers, drivers, and witnesses following a crash. Information gathered during the interviews will provide additional information and context for a more comprehensive understanding of crashes and their causal factors.

For each fatal crash, BTS will attempt to interview the heavy-duty truck driver, a representative from the involved motor carrier, the driver of any other involved vehicle, all vehicle occupants, and any other persons involved in the crash. The number of interviews per crash will vary depending on the crash circumstances. The estimated reporting burden considers an average of five interviews per crash, with one hour as the average length per interview. BTS will analyze information collected during interviews to identify key driver, vehicle, motor carrier, and environmental factors that may contribute to fatal crashes involving heavy-duty trucks. Analysis results and findings may be used to inform preventive measures, reduce identified risks, and address causal factors of heavy-duty truck crashes.

The Confidential Information Protection and Statistical Efficiency Act of 2018 (CIPSEA) (44 U.S.C. 3561–3583), provides strong confidentiality protection for information acquired for statistical purposes under a pledge of confidentiality. CIPSEA guidance from the Office of Management and Budget advises that a non-statistical agency or unit (FMCSA) that wishes to acquire information with CIPSEA protection may consider entering into an agreement with a Federal statistical agency or unit (BTS). BTS and FMCSA have determined that it is in public interest to collect data from interviews under a pledge of confidentiality for statistical purposes.

BTS, within the U.S. Department of Transportation, is an objective supplier of statistically sound baseline, contextual, and trend information used to shape transportation policy investment decisions across the United States. BTS is responsible for providing timely, accurate, and reliable information on U.S. passenger and freight transportation systems and their impact on the economy, society, and the environment. As a Federal statistical agency, BTS has the authority to collect data confidentially for statistical purposes under CIPSEA, which strictly prohibits BTS from disclosing information in identifiable form to anyone other than BTS employees or BTS agents with a need to know.

Data Confidentiality Provisions: The confidentiality of information from interviews with individuals and companies involved in the crash is protected under the BTS confidentiality statute (49 U.S.C. 6307(b)) and CIPSEA. In accordance with these confidentiality statutes, only statistical and non-identifying data will be made publicly available by BTS through reports. Further, BTS will not release to any public or private entity any information that might reveal the identity of an individual participating in an interview with BTS.

Public Comments Invited: You are asked to comment on any aspect of this information collection, including: (1) whether the proposed collection is necessary for the performance of BTS's functions; (2) the accuracy of the estimated burden; (3) ways for BTS to enhance the quality, usefulness, and clarity of the collected information; and (4) ways that the burden could be minimized without reducing the quality of the collected information. Comments received after the comment closing date will be included in the docket and will be considered to the extent practicable.

Allison Fischman,

Director, Office of Safety Data & Analysis.

[FR Doc. 2025–16734 Filed 8–29–25; 8:45 am]

BILLING CODE P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request on Reverse Like-Kind Exchanges

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of information collection; request for comments.

SUMMARY: In accordance with the Paperwork Reduction Act of 1995, the IRS is inviting comments on the information collection request outlined in this notice.

DATES: Written comments should be received on or before November 3, 2025 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.* Include ''OMB Control No. 1545–1701'' in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of this collection should be directed to LaNita Van Dyke, 202–317–6009.

SUPPLEMENTARY INFORMATION: The IRS, in accordance with the Paperwork Reduction Act of 1995 (PRA) (44 U.S.C. 3506(c)(2)(A)), provides the general public and Federal agencies with an opportunity to comment on proposed, revised, and continuing collections of information. This helps the IRS assess the impact and minimize the burden of its information collection requirements. 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.

Title: Reverse Like-Kind Exchanges.

OMB Control Number: 1545–1701.

Regulation Project Number: Revenue Procedure 2000–37 (as modified by Revenue Procedure 2004–51).

Abstract: Revenue Procedure 2000–37 provides a safe harbor for reverse like-kind exchanges in which a transaction using a ''qualified exchange accommodation arrangement'' will qualify for non-recognition treatment under section 1031 of the Internal Revenue Code. Revenue Procedure 2004–51 modifies sections 1 and 4 of Rev. Proc. 2000–37, 2000–2 C.B. 308, to provide that Rev. Proc. 2000–37 does not apply if the taxpayer owns the property intended to qualify as replacement property before initiating a qualified exchange accommodation arrangement (QEAA).

Current Actions: There is no change to the previously approved information collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households, business or other for-profit organizations, and farms.

Estimated Number of Responses: 1,600.

Estimated Time per Response: 2 hours.

Estimated Total Annual Burden Hours: 3,200.

Dated: August 28, 2025.

LaNita Van Dyke,

Tax Analyst.

[FR Doc. 2025–16760 Filed 8–29–25; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request on Guidance Regarding the Transition Tax Under Section 965

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of information collection; request for comments.

SUMMARY: In accordance with the Paperwork Reduction Act of 1995, the IRS is inviting comments on the information collection request outlined in this notice.

DATES: Written comments should be received on or before November 3, 2025 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.* Include ''OMB Control No. 1545–2280'' in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of this collection should be directed to LaNita Van Dyke, 202–317–6009.

SUPPLEMENTARY INFORMATION: The IRS, in accordance with the Paperwork Reduction Act of 1995 (PRA) (44 U.S.C. 3506(c)(2)(A)), provides the general public and Federal agencies with an opportunity to comment on proposed, revised, and continuing collections of information. This helps the IRS assess the impact and minimize the burden of its information collection requirements. 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.

Title: Guidance Regarding the Transition Tax Under Section 965 and Related Provisions.

OMB Control Number: 1545–2280.

Regulation Project Number: TD 9846.

Abstract: The Tax Cuts and Jobs Act, Section 14103 (Pub. L. 115–97), provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018, amended section 965 of the Internal Revenue Code. Because of the amendment, certain taxpayers are required to include in income an amount based on the accumulated post-1986 deferred foreign income of certain corporations that they own either directly or indirectly through other entities. This collection covers the guidance regarding the transition tax under section 965. The regulations affect United States persons with direct or indirect ownership interests in certain foreign corporations.

Current Actions: There is no change to the previously approved information collection.

Type of Review: Extension of a currently approved collection.

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

Estimated Number of Responses: 100,000.

Estimated Time per Response: 5 hours.

Estimated Total Annual Burden Hours: 500,000.

Dated: August 28, 2025.

LaNita Van Dyke,

Tax Analyst.

[FR Doc. 2025–16762 Filed 8–29–25; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request on Treasury Decision 8517, Debt Instruments With Original Discount; Imputed Interest on Deferred Payment Sales or Exchanges of Property; Treasury Decision 9599, Property Traded on an Established Market

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of information collection; request for comments.

SUMMARY: In accordance with the Paperwork Reduction Act of 1995, the IRS is inviting comments on the information collection request outlined in this notice.

DATES: Written comments should be received on or before November 3, 2025 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.* Include ''OMB Control No. 1545–1353'' in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of this collection should be directed to LaNita Van Dyke, 202–317–6009.

SUPPLEMENTARY INFORMATION: The IRS, in accordance with the Paperwork Reduction Act of 1995 (PRA) (44 U.S.C. 3506(c)(2)(A)), provides the general public and Federal agencies with an opportunity to comment on proposed, revised, and continuing collections of information. This helps the IRS assess the impact and minimize the burden of its information collection requirements. 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