

information is necessary for the proper performance of the functions of the agency, including whether the information has 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 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: March 8, 2024.

**Martha R. Brinson,**  
*Tax Analyst.*

[FR Doc. 2024-05467 Filed 3-14-24; 8:45 am]

BILLING CODE 4830-01-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, 2024 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 Number 1545-1424—Cancellation of Debt" in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this collection 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:* This form 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 minutes.

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

The following paragraph applies to all of 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 as long as 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. Comments will be 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 has 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 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: March 8, 2024.

**Martha R. Brinson,**

*Tax Analyst.*

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## DEPARTMENT OF THE TREASURY

### Privacy Act of 1974; System of Records

**AGENCY:** Departmental Offices, Department of the Treasury.

**ACTION:** Notice of a modified system of records.

**SUMMARY:** In accordance with the Privacy Act of 1974, the Department of the Treasury ("Treasury" or the "Department"), Departmental Offices proposes to modify a current Treasury system of records titled, "Department of the Treasury, Departmental Offices .190—Office of Inspector General Investigations Management Information System." This system's name is being amended to the "Department of the Treasury, Departmental Offices .190—Office of Inspector General Electronic Case Management System," yet it will still maintain the same records and collected information that provides essential support for activities of the Treasury Office of Inspector General (OIG) relating to Treasury programs, operations, employees, contractors and other individuals or entities associated with the Department. Additionally, the Department proposes to amend this system of records by modifying one existing routine use, adding four new routine uses, and making technical changes and corrections.

**DATES:** Submit comments on or before April 15, 2024. The modification of the system of records notice will be applicable on April 15, 2024.

**ADDRESSES:** Written comments on this notice may be submitted electronically through the Federal government eRulemaking portal at <http://www.regulations.gov>. Electronic submission of comments allows the commenter maximum time to prepare and submit a comment, ensures timely receipt, and enables the Treasury to make the comments available to the public. Please note that comments submitted through <https://www.regulations.gov> will be public and

can be viewed by members of the public.

In general, Treasury will post all comments to <https://www.regulations.gov> without change, including any business or personal information provided, such as names, addresses, email addresses, or telephone numbers. All comments received, including attachments and other supporting material, will be part of the public record and subject to public disclosure. You should only submit the information that you wish to make publicly available.

**FOR FURTHER INFORMATION CONTACT:** For general questions, please contact: Dawn Lay, 202–927–9842 by mail at Office of the Inspector General, 875 15th Street NW, Washington, DC 20005.

For questions about this notice and privacy issues, contact: Ryan Law, Deputy Assistant Secretary for Privacy, Transparency, & Records, U.S. Department of the Treasury, 1500 Pennsylvania Avenue NW, Washington, DC 20220; email: [privacy@treasury.gov](mailto:privacy@treasury.gov).

**SUPPLEMENTARY INFORMATION:** In accordance with the Privacy Act of 1974, 5 U.S.C. 552a, the Treasury Departmental Offices proposes to modify a current Treasury system of records titled, “Department of the Treasury, Departmental Offices .190—Office of Inspector General Investigations Management Information System.”

The proposed modification to the system of records makes the following substantive changes:

System name changed from “Investigations Management Information System” to “Electronic Case Management System,” as a more accurate depiction of the information maintained in the system and signifying that the system is not exclusively investigative. General administrative contact information was updated to reflect current information; the authority for maintenance of the system, the Inspector General Act of 1978, was updated to reflect the latest citation; the Department also amended the purpose section to remove regulation citations and instead describe in plain language how information collected and maintained in this system is used; and the Department amended, deleted, and added routine use information.

The routine use amendments, deletions, or additions include: amended routine use (8) by deleting release to the Bureau of Alcohol, Tobacco, and Firearms and the Department of Homeland Security OIG concerning investigations, and adding release to other OIGs in general, the

Council of Inspectors General on Integrity and Efficiency, and to territorial or Tribal law enforcement or regulatory agencies in performance of their statutory and regulatory requirements; new routine use (9) release to foreign law enforcement entities for bona fide law enforcement purposes where release is not otherwise prohibited by law; new routine use (10) release to persons performing or working for the Federal government when accomplishing an agency function; routine use (11) release to the Merit Systems Protection Board, the Office of Special Counsel, or the Equal Employment Opportunity Office for official proceedings; routine use (12) was previously routine use (9); routine use (13) adds release to Treasury OIG Offices of Audit and Counsel, and to Treasury Department employees requiring such information for official purposes; and routine use (14) was previously routine use (10).

The policies and practices for the: storage of records section was modified to remove reference to paper and locked drawers; retrieval of records section has been limited to retrieval by name and case number; and the retention and disposal of records section was updated to the current applicable Department records and disposition schedules covering records in this system.

The notification procedures section was amended to include detailed instructions on requesting non-exempt information located in the system and how to contest its content.

Finally, the history section was added and notates this system of records’ last full published date in the **Federal Register**, and final rule date.

The Privacy Act of 1974, as amended, embodies fair information practice principles in a statutory framework governing how Federal agencies collect, maintain, use, and disseminate individuals’ records. The Privacy Act applies to records about individuals that are maintained in a “system of records.” A “system of records” is a group of any records under the control of an agency from which information is retrieved by the name of an individual or by some identifying number, symbol, or other identifying particular assigned to the individual. The Privacy Act defines an individual as a United States citizen or lawful permanent resident. In order to minimize the risk of unauthorized access to the system’s contents, the Department abides by the following procedures: individuals may request access to their own records that are maintained in a system of records in the possession or under the control of Treasury by complying with Treasury

Privacy Act regulations at 31 CFR part 1, subpart C, and following the procedures outlined in the Records Access, Contesting Record, and Notification Procedures sections of this notice.

Treasury has provided a report of this system of records to the Committee on Oversight and Government Reform of the House of Representatives, the Committee on Homeland Security and Governmental Affairs of the Senate, and the Office of Management and Budget (OMB), pursuant to 5 U.S.C. 552a(r) and OMB Circular A–108, “Federal Agency Responsibilities for Review, Reporting, and Publication under the Privacy Act,” dated December 23, 2016.

**Ryan Law,**

*Deputy Assistant Secretary for Privacy, Transparency, and Records.*

**SYSTEM NAME AND NUMBER:**

Department of the Treasury, DO .190—Office of Inspector General Electronic Case Management System.

**SECURITY CLASSIFICATION:**

Unclassified.

**SYSTEM LOCATION:**

Office of Inspector General (OIG), Assistant Inspector General for Investigations and Counsel to the Inspector General, 875 15th St. NW, Washington, DC 20005.

**SYSTEM MANAGER(S):**

Assistant Inspector General for Investigations, 875 15th St. NW, Suite 400, Washington, DC 20005 For internal investigations: Counsel to the Inspector General, 875 15th St. NW, Washington, DC 20005.

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

*The Inspector General Act of 1978, 5 U.S.C. Chapter 4.; 5 U.S.C. 301; 31 U.S.C. 321.*

**PURPOSE(S) OF THE SYSTEM:**

The records and information collected and maintained in this system are used to discharge the duties of the Office of Investigations, including: (a) receipt and investigation of allegations regarding a violation of any criminal or civil law, regulation, policy, or standard applicable to employees of the U.S. Department of the Treasury; (b) receipt and/or investigation of allegations regarding a violation of criminal or civil law, regulation, policy, or standard having a nexus to the U.S. Department of the Treasury, including allegations of fraud against Treasury programs or operations by any person or entity; and (c) to conduct inquiries and investigations into allegations of

wrongdoing, whether criminal, civil, or administrative, made against Department of the Treasury employees, contractors, grantees, and other individuals or entities associated with the Department of the Treasury.

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:**

(A) Current and former employees of the Department of the Treasury and persons whose association with current and former employees relate to the alleged violations of the rules of ethical conduct for employees of the Executive Branch, the Department's supplemental standards of ethical conduct, the Department's rules of conduct, merit system principles, or any other criminal or civil misconduct, which affects the integrity or facilities of the Department of the Treasury. The names of individuals and the files in their names may be: (1) Received by referral; or (2) initiated at the discretion of the Office of Inspector General in the conduct of assigned duties. Investigations of allegations against OIG employees are managed by the Assistant Inspector General for Investigations and the Counsel to the Inspector General; records are maintained in the electronic case management system.

(B) Individuals who are: Witnesses; complainants; confidential or nonconfidential informants; suspects; defendants; parties who have been identified by the Office of Inspector General, constituent units of the Department of the Treasury, other agencies, or members of the general public in connection with the authorized functions of the Inspector General.

(C) Current and former senior Treasury and bureau officials who are the subject of investigations initiated and conducted by the Office of the Inspector General.

**CATEGORIES OF RECORDS IN THE SYSTEM:**

(A) Letters, memoranda, and other documents citing complaints of alleged criminal or administrative misconduct.

(B) Investigative files which include: (1) reports of investigations to resolve allegations of misconduct or violations of law with related exhibits, statements, affidavits, records or other pertinent documents obtained during investigations; (2) transcripts and documentation concerning requests and approval for consensual telephone and consensual non-telephone monitoring; (3) body worn camera video footage, (4) reports from or to other law enforcement bodies; (5) prior criminal or noncriminal records of individuals as they relate to the investigations; and (6) reports of

actions taken by management personnel regarding misconduct and reports of legal actions resulting from violations of statutes referred to state, local, foreign agencies, or the Department of Justice for prosecution.

**RECORD SOURCE CATEGORIES:**

See "Categories of Individuals . . ." above. This system contains investigatory material for which sources need not be reported.

**ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:**

Information may be disclosed:

(1) To the United States Department of Justice ("DOJ"), for the purpose of representing or providing legal advice to Treasury in a proceeding before a court, adjudicative body, or other administrative body before which Treasury is authorized to appear, when such proceeding involves:

(a) Treasury or any component thereof;

(b) Any employee of Treasury in his or her official capacity;

(c) Any employee of Treasury in his or her individual capacity where the DOJ or Treasury has agreed to represent the employee; or

(d) The United States, when Treasury determines that litigation is likely to affect Treasury or any of its components; and the use of such records by the DOJ is deemed by the DOJ or Treasury to be relevant and necessary to the litigation provided that the disclosure is compatible with the purpose for which records were collected;

(2) To appropriate federal, state, local, or foreign agencies responsible for investigating or prosecuting the violations of, or for enforcing or implementing a statute, rule, regulation, order, or license, or where the disclosing agency becomes aware of an indication of a violation or potential violation of civil or criminal law or regulation;

(3) To a federal, state, or local agency, maintaining civil, criminal or other relevant enforcement information or other pertinent information, which has requested information relevant to or necessary to the requesting agency's hiring or retention of an employee, or the issuance of a security clearance, license, contract, grant, or other benefit;

(4) To a court, magistrate, or administrative tribunal in the course of presenting evidence, including disclosures to opposing counsel or witnesses in the course of civil discovery, litigation or settlement negotiations in response to a court order

or in connection with criminal law proceedings;

(5) To a congressional office in response to an inquiry made at the request of the individual to whom the record pertains;

(6) To the news media in accordance with guidelines contained in 28 CFR 50.2 which relate to an agency's functions relating to civil and criminal proceedings;

(7) To third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation;

(8) To the Department of Justice, other OIGs, the Council of Inspectors General on Integrity and Efficiency, the Federal Law Enforcement Training Center, and to other Federal, State, local, territorial or Tribal law enforcement or regulatory agencies for use in meeting their statutory and regulatory requirements;

(9) To foreign law enforcement, investigatory, or administrative authorities in order to comply with requirements set forth in international arrangements, such as memoranda of understanding.

(10) To contractors, grantees, volunteers, experts, students, and others performing or working on a contract, service, grant, cooperative agreement, or job for the Federal government when necessary to accomplish an agency function;

(11) To the Merit Systems Protection Board, the Office of Special Counsel, or the Equal Employment Opportunity Office for official proceedings, including litigation, administrative proceedings, appeals, special studies of the civil service and other merit systems.

(12) To other OIGs, the Council of Inspectors General on Integrity and Efficiency, and the Department of Justice, in connection with their review of Treasury OIG's exercise of statutory law enforcement authority, pursuant to section 6(e) of the Inspector General Act of 1978, 5 U.S.C. Chapter 4;

(13) To the Treasury OIG Offices of Audit and Counsel and to employees within the U.S. Department of the Treasury requiring such information for official purposes; and

(14) To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the

Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

(15) To another Federal agency or Federal entity, when Treasury determines that information from this system of records is reasonably necessary to assist the recipient agency or entity in (1) responding to a suspected or confirmed breach or (2) preventing, minimizing, or remedying the risk of harm to individuals, the recipient agency or entity (including its information systems, programs, and operations), the Federal Government, or national security, resulting from a suspected or confirmed breach.

(16) To the National Archives and Records Administration or General Services Administration pursuant to records management inspections being conducted under the authority of 44 U.S.C. 2904 and 2906;

#### **POLICIES AND PRACTICES FOR STORAGE OF RECORDS:**

Records in this system are stored electronically or on paper per approved Office of Investigations policy. Electronic records are stored on magnetic disc, tape, digital media, and CD-ROM.

#### **POLICIES AND PRACTICES FOR RETRIEVAL OF RECORDS:**

By name and by case number.

#### **POLICIES AND PRACTICES FOR RETENTION AND DISPOSAL OF RECORDS:**

Case information is maintained for the later of: 10 years after the case is closed, or when no longer needed. Records are destroyed in accordance with approved Federal and Departmental guidelines.

#### **ADMINISTRATIVE, TECHNICAL, AND PHYSICAL SAFEGUARDS:**

Records in this system are safeguarded in accordance with applicable rules and policies, including all applicable Treasury automated systems security and access policies. Strict controls are imposed to minimize the risk of compromising the information that is stored. Access to the computer system containing the records in this system is limited to those individuals who have a need to know the information for the performance of their official duties and who have appropriate clearances or permissions. The records are available to Office of Inspector General personnel who have

an appropriate security clearance on a need-to-know basis.

#### **RECORD ACCESS PROCEDURES:**

See "Notification Procedures" below.

#### **CONTESTING RECORD PROCEDURES:**

See "Notification Procedures" below.

#### **NOTIFICATION PROCEDURES:**

This system of records contains records that are exempt from the notification, access, and contesting records requirements pursuant to 5 U.S.C. 552a(j)(2) and (k)(2). Individuals seeking access to any non-exempt record contained in this system of records, or seeking to contest its content, may inquire in writing in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix A. Written inquiries should be addressed to: Freedom of Information Act Request, Counsel to the Inspector General, Office of Inspector General, Department of the Treasury, 875 15th St. NW, Washington, DC 20005.

#### **EXEMPTIONS PROMULGATED FOR THE SYSTEM:**

This system is exempt from 5 U.S.C. 552a(c)(3), (c)(4), (d)(1), (d)(2), (d)(3), (d)(4), (e)(1), (e)(2), (e)(3), (e)(4)(G), (e)(4)(H), (e)(4)(I), (e)(5), (e)(8), (f), and (g) of the Privacy Act pursuant to 5 U.S.C. 552a(j)(2) and (k)(2). See 31 CFR 1.36.

#### **HISTORY:**

Notice of this system of records was last published in full in the **Federal Register** on November 7, 2016 (81 FR 78298) as the Department of the Treasury, Departmental Offices .190—Office of Inspector General Investigations Management Information. Final Rule was published on May 15, 2012 (77 FR 28478).

[FR Doc. 2024-05536 Filed 3-14-24; 8:45 am]

**BILLING CODE 4810-AK-P**

## **DEPARTMENT OF THE TREASURY**

### **United States Mint**

#### **Renewal for Currently Approved Generic Information Collection Request; Comment Request for Renewal of Customer Satisfaction and Opinion Surveys, Focus Group Interviews, and Web Usability Studies**

**AGENCY:** United States Mint, Department of the Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, 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 the currently approved information collection 1525-0012, as required by the Paperwork Reduction Act of 1995. Currently, the United States Mint, a bureau of the Department of the Treasury, is soliciting comments on the United States Mint customer satisfaction and opinion surveys, focus group interviews, and web usability studies.

**DATES:** Written comments should be received on or before May 14, 2024 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Manoj Pillai, Market Research Specialist, Sales and Marketing Directorate; United States Mint; 801 9th Street NW; Washington, DC 20220; (202) 354-7255 (this is not a toll-free number); or by email at *BusinessAnalysisBranchExternalComm@usmint.treas.gov*.

#### **FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or copies of the information collection package should be directed to Manoj Pillai, Market Research Specialist, Sales and Marketing Directorate; United States Mint; 801 9th Street NW, Washington, DC 20220; (202) 354-7255 (this is not a toll-free number); or by email at *BusinessAnalysisBranchExternalComm@usmint.treas.gov*.

#### **SUPPLEMENTARY INFORMATION:**

**Title:** United States Mint customer satisfaction and opinion surveys, focus group interviews, and web usability studies.

**OMB Number:** 1525-0012.

**Abstract:** The proposed customer satisfaction and opinion surveys, focus group interviews, web usability studies, and intercept surveys will allow the United States Mint to assess the acceptance of, potential demand for, and barriers to acceptance/increased and the needs and desires of customers for more efficient, economical services.

**Current Actions:** The United States Mint conducts customer satisfaction and opinion surveys, focus group interviews, and web usability studies to measure customer opinion and assess acceptance of, the potential demand for, and barriers to acceptance/increased demand for United States Mint products, and to determine the level of satisfaction of United States Mint customers and the general public.

**Type of Review:** Review of estimated annual respondents and estimated demand for current and future products, annual burden hours.

**Affected Public:** The affected public includes serious and casual numismatic collectors, dealers, and persons in the