

OVERALL CHILD WEIGHT LIMIT IS GREATER THAN 40 LBS—Continued

Is vehicle lower anchor child weight limit in vehicle manual?	Is vehicle top tether anchor child weight limit in vehicle manual?	CRS child weight limit ≤ vehicle lower anchor child weight limit	CRS child weight limit ≤ vehicle top tether anchor child weight limit	Methods of installation that NHTSA will evaluate
	No	N/A	No N/A	Evaluations Conducted for Children Up To 40 lbs: <ul style="list-style-type: none"> • Lower Anchors w/Tether or • Seat Belts w/Tether. Evaluations Conducted for Children Over 40 lbs and Under or Equal to Vehicle Tether Anchor Child Weight Limit: <ul style="list-style-type: none"> • Seat Belts w/Tether. Evaluations Conducted for Children Over Vehicle Tether Anchor Child Weight Limit: <ul style="list-style-type: none"> • Seat Belts Only. Evaluations Conducted for Children Up To 40 lbs: <ul style="list-style-type: none"> • Lower Anchors w/Tether or • Seat Belts w/Tether. Evaluations Conducted for Children Over 40 lbs: <ul style="list-style-type: none"> • Seat Belts Only.

[FR Doc. 2011-4212 Filed 2-24-11; 8:45 am]

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

February 18, 2010.

The Department of the Treasury will submit the following public information collection requirement to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13 on or after the date of publication of this notice. A copy of the submission may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury PRA Clearance Officer, Department of the Treasury, 1750 Pennsylvania Avenue, NW., Suite 11010, Washington, DC 20220.

DATES: Written comments should be received on or before March 28, 2011 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-2081.

Type of Review: Extension of a currently approved collection.

Title: REG-148867-03 (Final) Disclosure of Returns and Return Information in Connection with Written Contracts or Agreements for the Acquisition of Property and Services for Tax Administration.

Abstract: The regulations clarify that redisclosures of returns and return information by contractors to agents or

subcontractors are permissible, and that the penalty provisions, written notification requirements, and safeguard requirements are applicable to these agents and subcontractors. Section 301.6103 (n)-1(d) of the proposed regulations require that contractors, agents, and subcontractors who receive returns or return information under the proposed regulations must provide written notice to their officers and employees of the purposes for which returns or return information may be used and of the potential civil and criminal penalties for unauthorized inspections or disclosures, including informing them of the imposition of punitive damages in the case of a willful inspection or disclosure or an inspection or disclosure which is the result of gross negligence. Section 301.6103(n)-1(e)(3) of the proposed regulations require that before the execution of a contract or agreement for the acquisition of property or services under which returns or return information will be disclosed, the contract or agreement must be made available to the IRS.

Respondents: Private sector: Businesses or other for-profits.

Estimated Total Burden Hours: 250 hours.

OMB Number: 1545-1916.

Type of Review: Extension of a currently approved collection.

Title: REG-159824-04 (NPRM) Regulations Governing Practice before the Internal Revenue Service.

Abstract: These regulations set forth minimum standards for State or local bond options.

Respondents: Individuals or households.

Estimated Total Burden Hours: 30,000 hours.

OMB Number: 1545-1774.

Type of Review: Extension of a currently approved collection.

Title: TD 9187 (Final) Extensions of Time To Elect Method for Determining Allowable Loss;

Abstract: The information is necessary to allow the taxpayer to make certain elections to determine the amount of allowable loss under Section 1.337(d)-2T, Section 1.1502-20 as currently in effect or under Section 1.1502-20 as modified; to allow the taxpayer to waive loss carryovers up to the amount of the Section 1.150-20(g) election and to ensure that loss is not disallowed under Section 1.337(d)-2T and basis is not reduced under Section 1.337(d)-2T to the extent the taxpayer establishes that the loss or basis is not attributable to the recognition of built in gain on the disposition of an asset.

Respondents: Private sector: Businesses or other for-profits.

Estimated Total Burden Hours: 36,720 hours.

OMB Number: 1545-1612.

Type of Review: Extension of a currently approved collection.

Title: REG-209830-96 (TD 8779—Final) Estate and Gift Tax Marital Deduction.

Abstract: The information requested in regulation section 20.2056(b)-7(d)(3)(ii) is necessary to provide a method for estates of decedents whose estate tax returns were due on or before February 18, 1997, to obtain an extension of time to make the qualified

terminable interest property (QTIP) election under section 2056(b)(7)(B)(v).

Respondents: Individuals or households.

Estimated Total Burden Hours: 1 hour.

OMB Number: 1545–1462.

Type of Review: Extension of a currently approved collection.

Title: PS–268–82 (TD 8696—Final) Definitions under Subchapter S of the Internal Revenue Code.

Abstract: The regulations provide definitions and special rules under Code section 1377 which affect S corporations and their shareholders.

Respondents: Private sector: Businesses or other for-profits.

Estimated Total Burden Hours: 1,000 hours.

OMB Number: 1545–1478.

Type of Review: Extension of a currently approved collection.

Title: INTL–9–95 (TD 8702—Final) Certain Transfers of Domestic Stock or Securities by U.S. Persons to Foreign Corporation's (TD 8702).

Abstract: Transfers of stock or securities by U.S. persons in tax-free transactions are treated as taxable transactions when the acquirer is a foreign corporation, unless an exception applies (section 367(a)). Under the regulations, no U.S. person will qualify for an exception unless the U.S. target company complies with certain reporting requirements.

Respondents: Private sector: Businesses or other for-profits.

Estimated Total Burden Hours: 1,000 hours.

OMB Number: 1545–1750.

Type of Review: Extension of a currently approved collection.

Title: Form 8038–R—Request for Recovery of Overpayments under Arbitrage Rebate Provisions.

Form: 8038–R

Abstract: Under Treasury Regulations section 1.148–3(i), bond issuers may recover an overpayment of arbitrage rebate paid to the United States under Internal Revenue Code section 148. Form 8038–R is used to request recovery of any overpayment of arbitrage rebate made under the arbitrage rebate provisions.

Respondents: State, Local, and Tribal Governments.

Estimated Total Burden Hours: 2,458 hours.

OMB Number: 1545–2096.

Type of Review: Extension of a currently approved collection.

Title: REG–157711–02 (TD 9424—Final)—Loss on Subsidiary Stock.

Abstract: This document contains final regulations under sections 358,

362(e)(2), and 1502 of the Internal Revenue Code (Code). The regulations apply to corporations filing consolidated returns, and corporations that enter into certain tax-free reorganizations. The regulations provide rules for determining the tax consequences of a member's transfer (including by deconsolidation and worthlessness) of loss shares of subsidiary stock. In addition, the regulations provide that section 362(e)(2) generally does not apply to transactions between members of a consolidated group. Finally, the regulations conform or clarify various provisions of the consolidated return regulations, including those relating to adjustments to subsidiary stock basis.

Respondents: Private sector: Businesses or other for-profits.

Estimated Total Burden Hours: 25 hours.

OMB Number: 1545–1395.

Type of Review: Extension of a currently approved collection.

Title: Form 8838—Consent to Extend the Time to Assess Tax Under Section 367—Gain Recognition Agreement.

Form: 8838.

Abstract: Form 8838 is used to extend the statute of limitations for U.S. persons who transfer stock or securities to a foreign corporation. The form is filed when the transferor makes a gain recognition agreement. This agreement allows the transferor to defer the payment of tax on the transfer. The IRS uses Form 8838 so that it may assess tax against the transferor after the expiration of the original statute of limitations.

Respondents: Private sector: Businesses or other for-profits.

Estimated Total Burden Hours: 5,482 hours.

OMB Number: 1545–2100.

Type of Review: Extension of a currently approved collection.

Title: Primary Contact Information Change Form.

Abstract: Currently taxpayers can only obtain the Primary Contact Information Form by calling EFTPS Customer Service. The taxpayer calls EFTPS Customer Service requesting to change the contact information on their enrollment. As an alternative to faxing, we are offering the taxpayer the option of downloading the form.

Respondents: Individuals or households.

Estimated Total Burden Hours: 200 hours.

OMB Number: 1545–1752.

Type of Review: Extension of a currently approved collection.

Title: Revenue Procedure 2008–38, Revenue Procedure 2008–39, Revenue

Procedure 2008–40, Revenue Procedure 2008–41, Revenue Procedure 2008–42.

Abstract: RP 2008–VV allows issuers of life insurance contracts have failed to meet the definition of life insurance contract under section 7702 or to satisfy the requirements of section 101(f) of the Internal Revenue Code to cure these contracts so that they do not fail section 7702 or section 101(f). RP 2008–WW allows issuers of variable contracts have failed to meet the diversification requirements of section 817(h) of the Internal Revenue Code to cure these contracts so that they do not fail section 817(h). RP 2008–XX allows issuers of life insurance contracts whose contracts have failed to meet the tests of section 7702A of the Internal Revenue Code to cure these contracts that have inadvertently become modified endowment contracts. RP 2008–YY allows issuers of variable contracts have failed to meet the diversification requirements of section 817(h) of the Internal Revenue Code to cure these contracts so that they do not fail section 817(h). RP 2008–ZZ provides guidance as to how issuers of life insurance contracts may automatically obtain a waiver under section 7702(f)(8) or section 101(f)(3)(H) of the Internal Revenue Code to remedy certain life insurance contracts for certain reasonable errors that caused a contract to fail to satisfy the requirements of section 7702 or section 101(f).

Respondents: Private sector: Businesses or other for-profits.

Estimated Total Burden Hours: 5,950 hours.

OMB Number: 1545–2187.

Type of Review: Extension of a currently approved collection.

Title: Form 8955–SSA, Annual Registration Statement Identifying Separated Participants With Deferred Vested Benefits.

Form: 8955–SSA

Abstract: In 2007, the Department of Labor (DOL) published a final rule requiring plans subject to the annual reporting requirements of Title I of Employee Retirement Income Security Act (ERISA) to electronically file the Form 5500, Annual Return/Report of Employee Benefit. In order to accommodate the DOL's mandate for electronic filing of the Form 5500 series, Schedule (SSA) has been eliminated and replaced with Form 8955–SSA. The information provided by plan sponsors on Form 8955–SSA will be transmitted to the Social Security Administration (SSA) who will provide it to separated participants when those participants file for social security benefits.

Respondents: Private sector: Businesses or other for-profits.

Estimated Total Burden Hours: 166,000 hours.

OMB Number: 1545–1378.

Type of Review: Extension of a currently approved collection.

Title: PS–4–89 T.D. 8580 (Final)

Disposition of an Interest in a Nuclear Power Plant.

Abstract: This regulation relates to certain Federal income tax consequences of a disposition of an interest in a nuclear power plant by a taxpayer that has maintained a nuclear decommissioning fund with respect to that plant. The regulation affects taxpayers that transfer or acquire interests in nuclear power plants by providing guidance on the tax consequences of these transfers. In addition, the regulation extends the benefits of Internal Revenue Code section 468A to electing taxpayers with an interest in a nuclear power plant under the jurisdiction of the Rural Electrification Administration.

Respondents: Private sector: Businesses or other for-profits.

Estimated Total Burden Hours: 575 hours.

OMB Number: 1545–1639.

Type of Review: Extension of a currently approved collection.

Title: REG–106012–98 (T.D. 8936) (Final) Definition of Contribution in Aid of Construction under Section 118(c).

Abstract: The regulations provide guidance with respect to Sec. 118(c), which provides that a contribution in aid of construction received by a regulated public water or sewage utility is treated as a contribution to the capital of the utility and excluded from gross income.

Respondents: Private sector: Businesses or other for-profits.

Estimated Total Burden Hours: 300 hours.

OMB Number: 1545–1349

Type of Review: Extension of a currently approved collection.

Title: Cognitive and Psychological Research.

Abstract: The proposed research will improve the quality of the data collection by examining the psychological and cognitive aspects of methods and procedures such as: interviewing processes, forms redesign, survey and tax collection technology and operating procedures (internal and external in nature).

Respondents: Individuals or households.

Estimated Total Burden Hours: 112,500 hours.

OMB Number: 1545–1889.

Type of Review: Extension of a currently approved collection.

Title: Notice 2004–59, Plan Amendments Following Election of Alternative Deficit Reduction Contribution, as amplified by Notice 2006–105, and as modified By Revenue Procedure 2005–71

Abstract: This notice sets forth the procedures for electing an alternative deficit reduction contribution under § 412(l)(12) of the Internal Revenue Code (the Code) (which was added by section 102 of the Pension Funding Equity Act of 2004 (PFEA), Public Law 108–218), as modified by section 402(i) of the Pension Protection Act of 2006 (PPA), Public Law 109–280. Except as outlined below, all references to the Code and the Employee Retirement Income Security Act of 1974 (ERISA) are to the Code and ERISA as in effect on August 16, 2006. Revenue procedure 2005–71 modifies Rev. Proc. 2004–59, 2004–2 C.B. 678, to extend the sunset date of the Section 1441 Voluntary Compliance Program (“Section 1441 VCP”) to March 31, 2006.

Respondents: Private sector: Businesses or other for-profits.

Estimated Total Burden Hours: 400 hours.

OMB Number: 1545–0150.

Type of Review: Revision to a currently approved collection.

Title: Power of Attorney and Declaration of Representative.

Form: 2848, 2848 (SP).

Abstract: Form 2848 is used to authorize someone to act for the respondent in tax matters. It grants all powers that the taxpayer has except signing a return and cashing refund checks. Data is used to identify representatives and to ensure that confidential information is not divulged to unauthorized persons. Also used to input representative on CAF (Central Authorization File).

Respondents: Private sector: Businesses or other for-profits.

Estimated Total Burden Hours: 936,633 hours.

OMB Number: 1545–2056.

Type of Review: Extension of a currently approved collection.

Title: REG–147144–06 Section 1.367(a)–8 Revisions; (T.D. 9446) Gain Recognition Agreements with Respect to Certain Transfers of Stock or Securities by United States Persons to Foreign Corporations.

Abstract: These regulations under IRC § 367(a) provide rules for taxpayers to avoid recognizing gain under a gain recognition agreement (GRA) if a new GRA and notice statement are filed. The regulations also provide a rule under which a taxpayer may reduce the basis in certain stock to meet one of the

requirements for terminating a GRA. These regulations also revise an existing rule to facilitate electronic filing. The revision requires that information that a taxpayer currently would write on the face of its Federal income tax return shall instead be attached as a separate schedule to its return

Respondents: Private sector: Businesses or other for-profits.

Estimated Total Burden Hours: 240 hours.

OMB Number: 1545–0633.

Type of Review: Extension of a currently approved collection.

Title: Notices 437, 437–A, 438 and 466, Notice of Intention to Disclose.

Abstract: Notice is required by 26 U.S.C. 6110(f). A reply is necessary if the recipient disagrees with the Service’s proposed deletions. The Service uses the reply to consider the propriety of making additional deletions to the public inspection version of written determinations or related background file documents.

Respondents: Individuals or households.

Estimated Total Burden Hours: 2,625 hours.

OMB Number: 1545–1464.

Type of Review: Extension of a currently approved collection.

Title: IA–44–94 (Final) Deductibility, Substantiation, and Disclosure of Certain Charitable Contributions.

Abstract: The regulation provides guidance regarding the allowance of certain charitable contribution deductions, the substantiation requirements for charitable contributions of \$250 or more, and the disclosure requirements for quid pro quo contributions of \$75 or more. These regulations will affect donee organizations and individuals and entities that make payments to donee organizations.

Respondents: Individuals or households.

Estimated Total Burden Hours: 1,975,000 hours.

OMB Number: 1545–1628.

Type of Review: Extension of a currently approved collection.

Title: REG–118620–97 (Final) Communications Excise Tax; Prepaid Telephone Cards.

Abstract: Carriers must keep certain information documenting their sales of prepaid telephone cards to other carriers to avoid responsibility for collecting tax. The regulations provide rules for the application of the communication excise tax to prepaid telephone cards.

Respondents: Private sector: Businesses or other for-profits.

Estimated Total Burden Hours: 34 hours.

OMB Number: 1545–1821.

Type of Review: Extension of a currently approved collection.

Title: REG–148867–03 (Final)

Disclosure of Returns and Return Information in Connection with Written Contracts or Agreements for the Acquisition of Property and Services for Tax Administration.

Abstract: The regulations clarify that redisclosures of returns and return information by contractors to agents or subcontractors are permissible, and that the penalty provisions, written notification requirements, and safeguard requirements are applicable to these agents and subcontractors. Section 301.6103 (n)–1(d) of the proposed regulations require that contractors, agents, and subcontractors who receive returns or return information under the proposed regulations must provide written notice to their officers and employees of the purposes for which returns or return information may be used and of the potential civil and criminal penalties for unauthorized inspections or disclosures, including informing them of the imposition of punitive damages in the case of a willful inspection or disclosure or an inspection or disclosure which is the result of gross negligence. Section 301.6103(n)–1(e)(3) of the proposed regulations require that before the execution of a contract or agreement for the acquisition of property or services under which returns or return information will be disclosed, the contract or agreement must be made available to the IRS.

Respondents: Private sector: Businesses or other for-profits.

Estimated Total Burden Hours: 250 hours.

OMB Number: 1545–2082.

Type of Review: Extension of a currently approved collection.

Title: Excise Tax Declaration for an IRS e-file Return.

Form: 8453–EX

Abstract: The Form 8453–EX, Excise Tax Declaration for an IRS e-file Return, will be used in the Modernized e-File program. This form is necessary to enable the electronic filing of Forms 720, 2290, and 8849. The authority to e-file Form 2290 is Internal Revenue Code section 4481(e), as added by section 867(c) of Public Law 108–357.

Respondents: Private sector: Businesses or other for-profits.

Estimated Total Burden Hours: 42,600 hours.

OMB Number: 1545–1642.

Type of Review: Extension of a currently approved collection.

Title: REG–104072–97 (Final)

Recharacterizing Financing Arrangements Involving Fast-Pay Stock.

Abstract: Section 1.7701(l)–3 recharacterizes fast-pay arrangements. Certain participants in such arrangements must file a statement that includes the name of the corporation that issued the fast-pay stock, and (to the extent the filing taxpayer knows or has reason to know) the terms of the fast-pay stock, the date on which it was issued, and the names and taxpayer identification numbers of any shareholders of any class of stock that is not traded on an established securities market.

Respondents: Private sector: Businesses or other for-profits.

Estimated Total Burden Hours: 50 hours.

Bureau Clearance Officer: Yvette Lawrence, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224; (202) 927–4374

OMB Reviewer: Shagufta Ahmed, Office of Management and Budget, New Executive Office Building, Room 10235, Washington, DC 20503; (202) 395–7873

Celina Elphage,

Treasury PRA Clearance Officer.

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

February 18, 2010.

The Department of the Treasury will submit the following public information collection requirement to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104–13 on or after the date of publication of this notice. A copy of the submission may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury PRA Clearance Officer, Department of the Treasury, 1750 Pennsylvania Avenue, NW., Suite 11010, Washington, DC 20220.

DATES: Written comments should be received on or before March 28, 2011 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545–1205.

Type of Review: Revision to a currently approved collection.

Title: Form 8826—Disabled Access Credit.

Form: 8826.

Abstract: Code section 44 allows eligible small businesses to claim a non-refundable income tax credit of 50% of the amount of eligible access expenditures for any tax year that exceed \$250 but do not exceed \$10,250. Form 8826 figures the credit and the tax limit.

Respondents: Private sector: Businesses or other for-profits.

Estimated Total Burden Hours: 89,027 hours.

Bureau Clearance Officer: Yvette Lawrence, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224; (202) 927–4374.

OMB Reviewer: Shagufta Ahmed, Office of Management and Budget, New Executive Office Building, Room 10235, Washington, DC 20503; (202) 395–7873.

Celina Elphage,

Treasury PRA Clearance Officer.

[FR Doc. 2011–4244 Filed 2–24–11; 8:45 am]

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

February 18, 2011.

The Department of Treasury will submit the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104–13 on or after the date of publication of this notice. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

DATES: Written comments should be received on or before March 28, 2011 to be assured of consideration.

Alcohol and Tobacco Tax and Trade Bureau (TTB)

OMB Number: 1513–0110.

Type of Review: Extension to a currently approved collection.

Title: Recordkeeping for Tobacco Products Removed in Bond from a Manufacturer's Premises for Experimental Purposes—27 CFR 40.232(e).

Abstract: The prescribed records apply to manufacturers who ship tobacco products in bond for experimental purposes. TTB can examine these records to determine that