

comply with the Federal motor vehicle safety standards and to provide a copy to the owner of the vehicle modified (see 49 CFR 595.7 (b) and (e) as published in the final rule).

We estimate that:

1. There are approximately 4013 vehicles modified for persons with disabilities per year by 700 businesses;<sup>2</sup>

2. If 85 percent of the 700 businesses use the exemptions provided by 49 CFR 595.7, those 595 businesses will modify 3411 vehicles annually; and

3. The burden for producing the record required by 49 CFR 595.7 in accordance with paragraph (e) for those vehicles will be 1137 hours per year nationwide.

In the final rule we anticipated that the least costly way for a repair business to comply with this portion of the new rule would be to annotate the vehicle modification invoice as to the exemption, if any, involved with each item on the invoice. The cost of preparing the invoice is not a portion of our burden calculation, as that preparation would be done in the normal course of business. The time needed to annotate the invoice, we estimate, is 20 minutes. Therefore, the burden hours for a full year are calculated as: 3411 vehicles  $\times$  20 minutes/vehicle = 1137 hours.

This burden includes the calculation required by 49 CFR 595.7(e), but not the gathering of the information required for the calculation. That information would be gathered in the normal course of the vehicle modification. The only extra burden required by the rule is the calculation of the reduction in loading carrying capacity and conveying this information to the vehicle owner. Again, we are assuming that annotation on the invoice is the least burdensome way to accomplish this customer notification.

There will be no additional material cost associated with compliance with this requirement since no additional materials need be used above those used to prepare the invoice in the normal course of business. We are assuming it is normal and customary in the course of vehicle modification business to prepare an invoice, to provide a copy of the invoice to the vehicle owner, and to keep a copy of the invoice for five years after the vehicle is delivered to the owner in finished form.

We seek comment on whether our assumptions about the following are reasonable:

1. The document required by 49 CFR 595.7(b) and specified in paragraph

(e) will need to be prepared for approximately 3411 vehicles modified nationwide per year,

2. Annotation of each vehicle modification invoice as to which exemptions were used will take an average of 20 minutes, and

3. It is normal in the course of vehicle modification business to prepare an invoice, to provide a copy of the invoice to the vehicle owner, and to keep a copy of the invoice for five years after the vehicle is delivered to the owner in finished form.

*Affected Public:* Business or other for profit.

*Estimated Annual Burden:* 1152 hours, and \$50.04

*Estimated Number of Respondents:* 595.

*Comments are invited on:* 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; the accuracy of the Department's estimate of the burden of the proposed information collection; ways to enhance the quality, utility and clarity of the information to be collected; and 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.

Issued on: March 28, 2013.

**Christopher J. Bonanti,**

*Associate Administrator for Rulemaking.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Information Collection Tools

**AGENCY:** Internal Revenue Service (IRS), 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 proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Revenue Procedure 2001-9 (superseded by RP 2005-60 [superseded by 2007-

40]), Form 940 e-file Program; Form 970, Application To Use LIFO Inventory Method; LR-209-76 (TD 7941), Special Lien for Estate Taxes Deferred Under Section 6166 or 6166A (Section 301.6324A-1); Form 8821, Tax Information Authorization; and Form 8879-EO, IRS e-file Signature Authorization for an Exempt Organization.

**DATES:** Written comments should be received on or before June 3, 2013 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Yvette Lawrence, Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224. Please send separate comments for each specific information collection listed below. You must reference the information collection's title, form number, reporting or record-keeping requirement number, and OMB number (if any) in your comment.

#### FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the collection tools should be directed to R. Joseph Durbala, Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622-3634, or through the internet at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

**SUPPLEMENTARY INFORMATION:** Currently, the IRS is seeking comments concerning the following information collection tools, reporting, and record-keeping requirements:

(1) *Title:* Form 940 e-file Program.

*OMB Number:* 1545-1710.

*Form Number:* Revenue Procedure 2007-40 (formerly Revenue Procedure 2001-9).

*Abstract:* Revenue Procedure 2007-40 provides guidance and the requirements for participating in the Form 940 e-file Program.

*Current Actions:* There are no changes to the previously approved burden of this existing collection.

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

*Affected Public:* Business or other for-profit organizations, not-for-profit institutions, and Federal, state, local or tribal governments.

*Estimated Number of Respondents:* 1,325,100.

*Estimated Time per Respondent:* 32 minutes.

*Estimated Annual Burden Hours for Respondents:* 715,554.

(2) *Title:* Application To Use LIFO Inventory Method.

*OMB Number:* 1545-0042.

*Form Number:* Form 970.

*Abstract:* Form 970 is filed by individuals, partnerships, trusts, estates,

<sup>2</sup> The agency does not require modifiers to submit information to us for every vehicle that is modified. Therefore, we have no exact count of the number of modifications made each year.

or corporations to elect to use the last-in first-out (LIFO) inventory method or to extend the LIFO method to additional goods. The IRS uses Form 970 to determine if the election was properly made.

**Current Actions:** There are no changes being made to the revenue procedure at this time.

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

**Affected Public:** Business or other for-profit organizations and individual or households.

**Estimated Number of Respondents:** 2,000.

**Estimated Time per Respondent:** 21 hours, 6 minutes.

**Estimated Total Annual Reporting Burden hours:** 42,220.

(3) **Title:** Special Lien for Estate Taxes Deferred Under Section 6166 or 6166A.

**OMB Number:** 1545-0757.

**Form Number:** TD 7941.

**Abstract:** Internal Revenue Code section 6324A permits the executor of a decedent's estate to elect a lien on section 6166 property in favor of the United States in lieu of a bond or personal liability if an election under section 6166 was made and the executor files an agreement under section 6324A(c). This regulation clarifies the procedures for complying with the statutory requirements.

**Current Actions:** There is no change in the paperwork burden previously approved by OMB.

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

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

**Estimated Number of Respondents:** 34,600.

**Estimated Time per Respondent:** 15 minutes.

**Estimated Total Annual Burden Hours:** 8,650.

(4) **Title:** Tax Information Authorization.

**OMB Number:** 1545-1165.

**Form Number:** 8821.

**Abstract:** Form 8821 is used to appoint someone to receive or inspect certain tax information. The information on the form is used to identify appointees and to ensure that confidential tax information is not divulged to unauthorized persons.

**Current Actions:** There is no change in the paperwork burden previously approved by OMB.

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

**Affected Public:** Individuals or households, business or other for-profit organizations, not for profit institutions, and farms.

**Estimated Number of Respondents:** 133,333.

**Estimated Average Time per Respondent:** 1 hour 3 minutes.

**Estimated Total Annual Burden Hours:** 140,300.

(5) **Title:** IRS e-file Signature Authorization for an Exempt Organization.

**OMB Number:** 1545-1878.

**Form Number:** 8879-EO.

**Abstract:** Form 8879-EO authorizes an officer of an exempt organization and electronic return originator (ERO) to use a personal identification number (PIN) to electronically sign an organization's electronic income tax return and, if applicable, Electronic Funds Withdrawal Consent.

**Current Actions:** There is no change in the paperwork burden previously approved by OMB.

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

**Affected Public:** Not-for-profit institutions.

**Estimated Number of Respondents:** 94,603.

**Estimated Time per Respondent:** 4 hours 29 minutes.

**Estimated Total Annual Burden Hours:** 425,714.

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. 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: March 27, 2013.

**R. Joseph Durbala,**

*IRS Reports Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

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**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 proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13(44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 8879-PE, IRS e-file Signature Authorization for Form 1065; Revenue Procedure 2009-32, Reliance Criteria for Private Foundations and Sponsoring Organizations; Form 14116, HCTC Family Member Eligibility Form; the VITA/TCE Volunteer Program; and PS-66-93 (TD 8609), Gasohol; Compressed Natural Gas, and PS-120-90 (TD 8241), Gasoline Excise Tax.

**DATES:** Written comments should be received on or before June 3, 2013 to be assured of consideration.

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