

enforcement agencies of new vehicle lines exempted from the parts-marking requirements of the Theft Prevention Standard.

If Mazda decides not to use the exemption for this line, it must formally notify the agency. If such a decision is made, the line must be fully marked according to the requirements under 49 CFR Parts 541.5 and 541.6 (marking of major component parts and replacement parts).

NHTSA notes that if Mazda wishes in the future to modify the device on which this exemption is based, the company may have to submit a petition to modify the exemption. Part 543.7(d) states that a Part 543 exemption applies only to vehicles that belong to a line exempted under this part and equipped with the anti-theft device on which the line's exemption is based. Further, Part 543.9(c)(2) provides for the submission of petitions "to modify an exemption to permit the use of an antitheft device similar to but differing from the one specified in that exemption."

The agency wishes to minimize the administrative burden that Part 543.9(c)(2) could place on exempted vehicle manufacturers and itself. The agency did not intend in drafting Part 543 to require the submission of a modification petition for every change to the components or design of an antitheft device. The significance of many such changes could be *de minimis*. Therefore, NHTSA suggests that if the manufacturer contemplates making any changes, the effects of which might be characterized as *de minimis*, it should consult the agency before preparing and submitting a petition to modify.

**Authority:** 49 U.S.C. 33106; delegation of authority at 49 CFR 1.50.

Issued on: May 3, 2007.

**Stephen R. Kratzke,**

*Associate Administrator for Rulemaking.*

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**BILLING CODE 4910-59-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

May 3, 2007.

The Department of the Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13. 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 June 8, 2007 to be assured of consideration.

#### Internal Revenue Service (IRS)

**OMB Number:** 1545-1226.

**Type of Review:** Extension.

**Title:** FI-59-89 (Final) Proceeds of Bonds used for Reimbursement.

**Description:** The rule requires record maintenance by a state or local government or section 501(c)(3) organization issuing tax-exempt bonds ("Issuer") to reimburse itself for previously-paid expenses. This recordkeeping will establish that the issuer had an intent, when it paid an expense, to later issue a reimbursement bond.

**Respondents:** State, local, or tribal governments.

**Estimated Total Burden Hours:** 6,000 hours.

**OMB Number:** 1545-1708.

**Type of Review:** Extension.

**Title:** Publication 1345, Handbook for Authorized IRS e-file Providers.

**Description:** Publication 1345 informs those who participate in the IRS e-file Program for Individual Income Tax Returns of their obligations to the Internal Revenue Service, taxpayers, and other participants.

**Respondents:** Businesses and other for-profit institutions.

**Estimated Total Burden Hours:** 3,636,463 hours.

**OMB Number:** 1545-1734.

**Type of Review:** Extension.

**Title:** Terminal Operator Report.

**Form:** 720-TO.

**Description:** Representatives of the motor fuel industry, state governments, and the Federal government are working to ensure compliance with excise taxes on motor fuels. This joint effort has resulted in a system to track the movement of all products to and from terminals. Form 720-TO is an information return that will be used by terminal operators to report their monthly receipts and disbursements of products.

**Respondents:** Businesses or other for-profit institutions.

**Estimated Total Burden Hours:** 2,347,020 hours.

**OMB Number:** 1545-1296.

**Type of Review:** Extension.

**Title:** PS-27-91 (Final) Procedural Rules for Excise Taxes Currently

Reportable on Form 720, PS-8-95 (Final) Deposits of Excise Taxes.

**Description:** Section 6302(c) authorizes the use of Government depositaries. These regulations provide reporting and recordkeeping rules relating to the use of Government depositaries for taxes imposed by chapter 33 of the Code.

**Respondents:** Business and other for-profit institutions.

**Estimated Total Burden Hours:** 242,350 hours.

**OMB Number:** 1545-1850.

**Type of Review:** Extension.

**Title:** REG-105885-99 (Final), Compensation Deferred Under Eligible Deferred Compensation Plans.

**Description:** REG-105885-99 provides guidance regarding the trust requirements for certain eligible deferred compensation plans enacted in the Small Business Job Protection Act of 1996.

**Respondents:** State, Local, and Tribal Governments.

**Estimated Total Burden Hours:** 10,600 hours.

**OMB Number:** 1545-1461.

**Type of Review:** Extension.

**Title:** INTL-24-94 (Final) Taxpayer Identifying Numbers (TINs).

**Description:** This regulation relates to requirements for furnishing a taxpayer identifying number on returns, statements, or other documents. Procedures are provided for requesting a taxpayer identifying number for certain alien individuals for whom a social security number is not available. The regulation also requires foreign persons to furnish a taxpayer identifying number on their tax returns.

**Respondents:** Individuals or households.

**Estimated Total Burden Hours:** 1 hours.

**OMB Number:** 1545-1117.

**Type of Review:** Extension.

**Title:** Notice 89-61, Imported Substances; Rules for Filing a Petition.

**Description:** The notice sets forth procedures to be followed in petitioning the Secretary to modify the list of taxable substances in section 4672(a)(3).

**Respondents:** Businesses or other for-profit institutions.

**Estimated Total Burden Hours:** 100 hours.

**OMB Number:** 1545-0041.

**Type of Review:** Extension.

**Title:** Corporation Dissolution or Liquidation.

**Form:** 966.

**Description:** Form 966 is filed by a corporation whose shareholders have agreed to liquidate the corporation. As a result of the liquidation, the

shareholders receive the property of the corporation in exchange for their stock. The IRS uses Form 966 to determine if the liquidation election was properly made and if any taxes are due on the transfers of property.

*Respondents:* Businesses or other for-profit institutions.

*Estimated Total Burden Hours:* 159,120 hours.

*OMB Number:* 1545-1595.

*Type of Review:* Extension.

*Title:* Revenue Procedure 98-25, Automatic Data Processing.

*Description:* Processing System (ADP). If machine-sensible records are lost, stolen, destroyed, or materially inaccurate, the Rev. Proc. requires that a taxpayer promptly notify its District Director and submit a plan to replace the affected records. The District Director will notify the taxpayer of any objection(s) to the taxpayer's plan.

*Respondents:* Businesses or other for-profit institutions.

*Estimated Total Burden Hours:* 120,000 hours.

*OMB Number:* 1545-2040.

*Type of Review:* Extension.

*Title:* Revenue Procedure Granting Automatic Consent to change certain elections relating to the apportionment of interest expense and research and experimental expenditures.

*Description:* This revenue procedure provides the administrative procedure under which a taxpayer may obtain automatic consent to change (a) from the fair market value method under § 1.861-8T(c)(2) or from the alternative tax book value method under § 1.861-9(i)(1) to apportion interest expense or (b) from the sales method or the optional gross income methods under § 1.861-17(c) and (d) to apportion research and experimental expenditures. The reporting and recordkeeping requirements imposed by this revenue procedure will enable the IRS to identify eligibility to use the procedure and the years for which the new method or methods is being adopted.

*Respondents:* Businesses or other for-profit institutions.

*Estimated Total Burden Hours:* 100 hours.

*OMB Number:* 1545-0908.

*Type of Review:* Revision.

*Title:* Form 8282, Donee Information Return (Sale, Exchange or Other Disposition of Donated Property); Form 8283, Noncash Charitable Contributions. *Form:* 8282, 8283.

*Description:* Internal Revenue Code section 170(a)(1) and regulation section 1.170A-13(c) require donors of property valued over \$5,000 to file certain information with their tax return in

order to receive the charitable contribution deduction. Form 8283 is used to report the required information. Code section 6050L requires donee organizations to file an information return with the IRS if they dispose of the property received within two years. Form 8282 is used for this purpose.

*Respondents:* Individuals or households.

*Estimated Total Burden Hours:* 7,805,692 hours.

*OMB Number:* 1545-1733.

*Type of Review:* Extension.

*Title:* Carrier Summary Report.

*Form:* 720-CS.

*Description:* Representatives of the motor fuel industry, state governments, and the Federal government are working to ensure compliance with excise taxes on motor fuels. This joint effort has resulted in a system to track the movement of all products to and from terminals. Form 720-CS is an information return that will be used by carriers to report their monthly deliveries and receipts of products to and from terminals.

*Respondents:* Businesses and other for-profit institutions.

*Estimated Total Burden Hours:* 183,027 hours.

*OMB Number:* 1545-0704.

*Type of Review:* Revision.

*Title:* Information Return of U.S. Persons with Respect To Certain Foreign Corporations.

*Form:* 5471.

*Description:* Form 5471 and related schedules are used by U.S. persons that have an interest in a foreign corporation. The form is used to report income from the foreign corporation. The form and schedules are used to satisfy the reporting requirements of sections 6035, 6038 and 6046 and the regulations thereunder pertaining to the involvement of U.S. persons with certain foreign corporations.

*Respondents:* Businesses or other for-profit institutions.

*Estimated Total Burden Hours:* 4,045,343 hours.

*OMB Number:* 1545-1736.

*Type of Review:* Extension.

*Title:* Revenue Procedure 2001-24, Advanced Insurance Commissions.

*Description:* Insurance companies that want to obtain automatic consent to change their method of accounting for cash advances that qualify as loans to their agents must attach a statement to their federal income tax return.

*Respondents:* Businesses and other for-profit institutions.

*Estimated Total Burden Hours:* 1,318 hours.

*OMB Number:* 1545-1872.

*Type of Review:* Extension.

*Title:* Request for Transcript of Tax Return.

*Form:* 4506-T.

*Description:* 26 U.S.C. 7513 allows for taxpayers to request a copy of a tax return or return information. Form 4506-T is used by a taxpayer to request a copy of a Federal Tax information, other than a return. The information provided will be used to search the taxpayer's account and provide the requested information; and to ensure that the requester is the taxpayer or someone authorized by the taxpayer.

*Respondents:* Individuals or households.

*Estimated Total Burden Hours:* 555,600 hours.

*OMB Number:* 1545-1578.

*Type of Review:* Extension.

*Title:* REG-106542-98 (Final), Election to Treat Trust as Part of an Estate.

*Description:* REG-106542-98 and Rev. Proc. 98-13 relate to an election to have certain revocable trusts treated and taxed as part of an estate, and provides the procedures and requirements for making the section 645 election.

*Respondents:* Individuals or households.

*Estimated Total Burden Hours:* 5,000 hour.

*OMB Number:* 1545-1577.

*Type of Review:* Extension.

*Title:* REG-109704-97 (NPRM) HIPAA Mental Health Parity Act; (Temporary) Interim Rules for Mental Health Parity.

*Description:* The regulations provide guidance for group health plans with mental health benefits about requirements relating to parity in the dollar limits imposed on mental health benefits and medical/surgical benefits.

*Respondents:* Businesses or other for-profit institutions.

*Estimated Total Burden Hours:* 3,280 hours.

*OMB Number:* 1545-1873.

*Type of Review:* Extension.

*Title:* Revenue Procedure 2004-15, Waivers of Minimum Funding Standards.

*Description:* This revenue procedure describes the process for obtaining a waiver from the minimum funding standards set forth in section 412 of the Code.

*Respondents:* Businesses or other for-profit institutions.

*Estimated Total Burden Hours:* 4,730 hours.

*OMB Number:* 1545-2043.

*Type of Review:* Extension.

*Title:* Form 8879-B, IRS e-file Signature Authorization for Form 1065-B.

*Form:* 8879-B.

*Description:* Tax year 2006 is the first year that filers of Form 1065-B (electing large partnerships) can file electronically. Form 8879-B is used when a personal identification number (PIN) will be used to electronically sign the electronic tax return, and, if applicable, consent to an electronic funds withdrawal.

*Respondents:* Businesses or other for-profit institutions.

*Estimated Total Burden Hours:* 258 hours.

*Clearance Officer:* Glenn P. Kirkland (202) 622-3428, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

*OMB Reviewer:* Alexander T. Hunt (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

**Robert Dahl,**

*Treasury PRA Clearance Officer.*

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**BILLING CODE 4830-01-P**

## DEPARTMENT OF VETERANS AFFAIRS

### Privacy Act of 1974; Report of Matching Program

**AGENCY:** Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** Notice is hereby given that the Department of Veterans Affairs (VA), recipient agency, intends to continue a recurring computer-matching program with the Social Security Administration (SSA), source agency.

The goal of this match is to compare income and employment status as reported to VA with wage records maintained by SSA. The proposed matching program will enable VA to ensure accurate reporting of income and employment status. VA will use this information to adjust VA benefit payments as prescribed by law.

**DATES:** VA will file a report of the subject matching agreement with the Senate Committee on Homeland Security and Governmental Affairs; the House Committee on Oversight and Government Reform; and the Office of Information and Regulatory Affairs, Office of Management and Budget (OMB). The matching program will be effective as indicated in this notice.

**ADDRESSES:** Written comments may be submitted through [www.Regulations.gov](http://www.Regulations.gov), by mail or hand-delivery to Director, Regulations Management (00REG1), Department of

Veterans Affairs, 810 Vermont Avenue, NW, Room 1068, Washington, DC 20420; fax to (202) 273-9026. Copies of comments received will be available for public inspection in the Office of Regulation Policy and Management, Room 1063B, between the hours of 8 a.m., and 4:30 p.m., Monday through Friday (except holidays). Please call (202) 273-9515 for an appointment. In addition, during the comment period, comments may be viewed online through the Federal Docket Management System (FDMS).

**FOR FURTHER INFORMATION CONTACT:**

Pamela Liverman (212C), (202) 273-7280.

**SUPPLEMENTARY INFORMATION:** This information is required by title 5 U.S.C. subsection 552a(e)(12), the Privacy Act of 1974. SSA and VA have determined that a computer matching agreement is the most cost effective and efficient way to verify statements of beneficiaries. By comparing the information received through the matching program between SSA and VA on an annual basis, VA will be able to make timely and more accurate adjustments in the benefits payable.

#### A. Participating Agencies

This is a computer matching agreement between the Social Security Administration, source agency, and the Department of Veterans Affairs, recipient agency.

#### B. Purpose of the Match

The purpose of the matching agreement is to provide VA with data from income tax return information disclosed to SSA, to include its wage and self-employment income records. VA will use this information to adjust VA benefit payments as prescribed by law.

#### C. Authority for Conducting the Matching Program

The authority to conduct this match is 38 U.S.C. 5106, which requires Federal agencies to furnish VA with information necessary to determine eligibility for or amount of benefits. In addition, 26 U.S.C. 6103(l)(7) authorizes the disclosure of tax return information to VA.

#### D. Records To Be Matched

VA records involved in the match are the VA system of records, Compensation, Pension, Education and Rehabilitation Records—VA (58 VA 21/22), first published at 41 FR 9294 (March 3, 1976), and last amended at 70 FR 34186 (June 13, 2005), with other amendments as cited therein. VA's

routine use for this match is routine use number 46.

The SSA records will come from the Earnings Recording and Self-Employment Income System, SSA/OSR, 60-0059. Routine use 26 permits SSA to disclose the pertinent information to VA.

#### E. Description of Computer Matching Program

VA plans to match records of veterans, surviving spouses and children who receive pension, and parents who receive dependency and indemnity compensation, with SSA income tax return information as it relates to earned income. VA will also match records of veterans receiving disability compensation at the 100 percent rate based on unemployability with SSA income tax return information as it relates to earned income.

VA will furnish an electronic file, which contains the social security number (SSN), name, VA claim number, and date of birth for each individual for whom tax return information is being requested. SSA will verify the SSNs furnished by using the Enumeration Verification System. SSA will provide a response for each individual identified by either indicating why the SSN could not be verified, or including earnings data for each record verified.

#### F. Inclusive Dates of the Matching Program

The match will start no sooner than 30 days after publication of this Notice in the **Federal Register**, or 40 days after copies of this Notice and the agreement of the parties is submitted to Congress and the Office of Management and Budget, whichever is later, and end not more than 18 months after the agreement is properly implemented by the parties. The involved agencies' Data Integrity Boards (DIB) may extend this match for 12 months provided the agencies certify to their DIBs, within three months of the ending date of the original match, that the matching program will be conducted without change and that the matching program has been conducted in compliance with the original matching program.

This computer-matching program is subject to public comment and review by Congress and the Office of Management and Budget. In accordance with title 5 U.S.C. subsection 552a(o)(2) and (r), copies of the agreement are being sent to both Houses of Congress and to the Office of Management and Budget.

This notice is provided in accordance with the provisions of the Privacy Act