

requirements of part 541. The agency finds that Volkswagen has provided adequate reasons for its belief that the antitheft device for the Volkswagen new vehicle line is likely to be as effective in reducing and deterring motor vehicle theft as compliance with the parts-marking requirements of the Theft Prevention Standard (49 CFR part 541). This conclusion is based on the information Volkswagen provided about its device.

For the foregoing reasons, the agency hereby grants in full Volkswagen's petition for exemption for the Volkswagen new vehicle line from the parts-marking requirements of 49 CFR part 541, beginning with the 2012 model year vehicles. The agency notes that 49 CFR part 541, Appendix A-1, identifies those lines that are exempted from the Theft Prevention Standard for a given model year. 49 CFR part 543.7(f) contains publication requirements incident to the disposition of all part 543 petitions. Advanced listing, including the release of future product nameplates, the beginning model year for which the petition is granted and a general description of the antitheft device is necessary in order to notify law enforcement agencies of new vehicle lines exempted from the parts-marking requirements of the Theft Prevention Standard.

If Volkswagen 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 541.5 and 541.6 (marking of major component parts and replacement parts).

NHTSA notes that if Volkswagen 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. § 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, § 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 § 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 24, 2010.

**Stephen R. Kratzke,**

*Associate Administrator for Rulemaking.*

[FR Doc. 2010-12809 Filed 5-26-10; 8:45 am]

**BILLING CODE 4910-59-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

May 19, 2010.

The Department of the Treasury will submit the following public information collection requirements 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 submissions may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding these information collections 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 June 28, 2010 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0742.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* EE-111-80 (TD 8019—Final) Public Inspection of Exempt Organization Return.

*Abstract:* Section 6104(b) authorizes the Service to make available to the public the returns required to be filed by exempt organizations. The information requested in Treasury Reg. section 301.6104(b)-1(b)(4) is necessary in order for the Service not to disclose confidential business information furnished by businesses which contribute to exempt black lung trusts.

*Respondents:* Private Sector; Businesses or other for-profits.

*Estimated Total Burden Hours:* 22 hours.

*OMB Number:* 1545-0768.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* EE-178-78 Final (TD 7898) Employers Qualified Educational Assistance Programs.

*Abstract:* Respondents include employers who maintain education assistance programs for their employees. Information verifies that programs are qualified and that employees may exclude educational assistance from their gross incomes.

*Respondents:* Private Sector; Businesses or other for-profits.

*Estimated Total Burden Hours:* 615 hours.

*OMB Number:* 1545-1093.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* IA-56-87 and IA-53-87 Final Minimum Tax-Tax Benefit Rule.

*Abstract:* Section 58(h) of the 1954 Internal Revenue Code provides that the Secretary shall provide for adjusting tax preference items where such items provided no tax benefit for any taxable year. This regulation provides guidance for situations where tax preference items provided no tax benefit because of available credits and describes how to claim a credit or refund of minimum tax paid on such preferences.

*Respondents:* Private Sector; Businesses or other for-profits.

*Estimated Total Burden Hours:* 40 hours.

*OMB Number:* 1545-1271.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* REG-209035-86 (Final) Stock Transfer Rules; REG-208165-91 (Final) Certain Transfers of Stock or Securities by U.S. Persons to Foreign Corporations and Related Reporting Requirements.

*Abstract:* A U.S. person must generally file a gain recognition agreement with the IRS in order to defer gain on a section 367(a) transfer of stock to a foreign corporation, and must file a notice with the Service if it realizes any income in a section 367(b) exchange. These requirements ensure compliance with the respective Code sections.

*Respondents:* Private Sector; Businesses or other for-profits.

*Estimated Total Burden Hours:* 2,390 hours.

*OMB Number:* 1545-1449.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* IA-57-94 (Final) Cash Reporting by Court Clerks.

*Abstract:* Section 60501(g) imposes a reporting requirement on criminal court clerks that receive more than \$10,000 in cash as bail. The IRS will use the information to identify individuals with

large cash incomes. Clerks must also furnish the information to the United States Attorney for the jurisdiction in which the individual charged with the crime resides and to each person posting the bond whose name appears on Form 8300.

*Respondents:* Federal Government.

*Estimated Total Burden Hours:* 125 hours.

*OMB Number:* 1545–1458.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* REG–209835–86 (formerly INTL–933–86) (Final) Computation of Foreign Taxes Deemed Paid Under Section 902 Pursuant to a Pooling Mechanism for Undistributed Earnings and Foreign Taxes.

*Abstract:* These regulations provide rules for computing foreign taxes deemed paid under section 902. The regulations affect foreign corporations and their U.S. corporate shareholders.

*Respondents:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 1 hour.

*OMB Number:* 1545–1507.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* INTL–656–87 (Final) Treatment of Shareholders of Certain Passive Investment Companies.

*Abstract:* The reporting requirements affect U.S. persons that are direct and indirect shareholders of passive foreign investment companies (PFICs). The IRS uses Form 8621 to identify PFICs, U.S. persons that are shareholders and transactions subject to PFIC taxation and to verify income inclusions, excess distributions and deferred tax amounts.

*Respondents:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 100,000 hours.

*OMB Number:* 1545–1555.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* REG–115795–97 (Final) General Rules for Making and Maintaining Qualified Electing Fund Elections.

*Abstract:* The regulations provide rules for making section 1295 elections and satisfying annual reporting requirements for such elections, revoking section 1295 elections, and making retroactive section 1295 elections.

*Respondents:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 623 hours.

*OMB Number:* 1545–1565.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Notice 97–64 Temporary Regulations To Be Issued Under Section 1(h) of the Internal Revenue Code (Applying Section 1(h) to Capital Gain Dividends of RICs and REITs).

*Abstract:* Notice 97–64 provides notice of forthcoming temporary regulations that will permit Regulated Investment Companies (RICs) and Real Estate Investment Trusts (REIT) to distribute multiple classes of capital gain dividends.

*Respondents:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 1 hour.

*OMB Number:* 1545–1590.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* REG–251698–96 (Final) Subchapter S Subsidiaries.

*Abstract:* The IRS will use the information provided by taxpayers to determine whether a corporation should be treated as an S corporation, a C Corporation, or an entity that is disregarded for federal tax purposes. The collection of information covered in the regulation is necessary for a taxpayer to obtain, retain, or terminate S corporation treatment.

*Respondents:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 10,110 hours.

*OMB Number:* 1545–1691.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* REG–120882–97 (Final) Continuity of Interest.

*Abstract:* Taxpayers who entered into a binding agreement on or after January 28, 1998 (the effective date of Sec. 1.368–1T), and before the effective date of the final regulations under Sec. 1.368–1(e) may request a private letter ruling permitting them to apply Sec. 1.368–1(e) to their transaction. A private letter ruling will not be issued unless the taxpayer establishes to the satisfaction of the IRS that there is not a significant risk of different parties to the transaction taking inconsistent positions, for U.S. tax purposes with respect to the applicability of Sec. 1.368–1(e) to the transaction.

*Respondents:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 1,500 hours.

*OMB Number:* 1545–1726.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* TD 9011—Regulations Governing Practice Before the Internal Revenue Service.

*Abstract:* These regulations affect individuals who are eligible to practice before the Internal Revenue Service. These regulations also authorize the Director of Practice to act upon applications for enrollment to practice before the Internal Revenue Service. The Director of Practice will use certain information to ensure that: (1) Enrolled agents properly complete continuing education requirements to obtain renewal; (2) practitioners properly obtain consent of taxpayers before representing conflicting interests; (3) practitioners do not use e-commerce to make misleading solicitations.

*Respondents:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 50,000 hours.

*OMB Number:* 1545–1876.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* REG–166012–02 (NPRM) Notional Contracts; Contingent Non-periodic Payments.

*Abstract:* The collection of information in the proposed regulations is in Sec. 1.446–3(g)(6)(vii) of the Income Tax Regulations, requiring Taxpayers to maintain in their books and records a description of the method used to determine the projected amount of a contingent payment, the projected payment schedules, and the adjustments taken into account under the proposed regulations. The information is required by the IRS to verify compliance with section 446 of the Internal Revenue Code and the method of accounting described in Sec. 1.446–3(g)(6).

*Respondents:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 25,500 hours.

*OMB Number:* 1545–1738.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Revenue Procedure 2001–29, Leveraged Leases.

*Abstract:* Revenue Procedure 2001–29 sets forth the information and representations required to be furnished by taxpayers in requests for an advance ruling that a leveraged lease transaction is, in fact, a valid lease for federal income tax purposes.

*Respondents:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 800 hours.

*OMB Number:* 1545–2033.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Notice 2006–83, Chapter 11 Bankruptcy Cases.

*Abstract:* The IRS needs bankruptcy estates and individual chapter 11 debtors to allocate post-petition income and tax withholding between the estate and the debtor. The IRS will use the information in administering the internal revenue laws. Respondents will be individual debtors and their bankruptcy estates for chapter 11 cases filed after October 16, 2005.

*Respondents:* Individuals or households.

*Estimated Total Burden Hours:* 1,500 hours.

*OMB Number:* 1545–1856.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Consent to Disclosure of Return Information.

*Form:* 13362.

*Abstract:* The Consent Form is provided to external applicant that will allow the Service the ability to conduct tax checks to determine if an applicant is suitable for employment once they are determined qualified and within reach to receive an employment offer.

*Respondents:* Federal Government.

*Estimated Total Burden Hours:* 7,664 hours.

*OMB Number:* 1545–0949.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Application for Special Enrollment Examination.

*Form:* 2587.

*Abstract:* This information relates to the determination of the eligibility of individuals seeking enrollment status to practice before the Internal Revenue Service.

*Respondents:* Individuals or households.

*Estimated Total Burden Hours:* 11,000 hours.

*OMB Number:* 1545–1379.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Excise Taxes on Excess Inclusions of REMIC Residual Interests.

*Form:* 8831.

*Abstract:* Form 8831 is used by a real estate mortgage investment conduit (REMIC) to figure its excise tax liability under Code sections 860E(e)(1), 860E(e)(6), and 860E(e)(7). IRS uses the information to determine the correct tax liability of the REMIC.

*Respondents:* Private Sector; Businesses or other for-profits.

*Estimated Total Burden Hours:* 237 hours.

*OMB Number:* 1545–1823.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* e-Services Registration TIN Matching—Application and Screens for TIN Matching Interactive/e-Services Products.

*Form:* 13350.

*Abstract:* E-services is a system which will permit the Internal Revenue Services to electronically communicate with third party users to support electronic filing and resolve tax administration issues for practitioners, payers, states, and Department of Education Contractors Registration is required to authenticate users that plan to access e-services products. This system is a necessary outgrowth of advanced information and communication technologies. TIN Matching is one of the products available through e-Services offered via the Internet and accessible through the irs.gov Web site.

*Respondents:* Private Sector; Businesses or other for-profits.

*Estimated Total Burden Hours:* 3,670,000 hours.

*OMB Number:* 1545–1863.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* IRS e-file Signature Authorization for Form 1120S.

*Form:* 8879–S.

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

*Respondents:* Private Sector; Businesses or other for-profits.

*Estimated Total Burden Hours:* 74,181 hours.

*OMB Number:* 1545–1865.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Notice 2003–75, Registered Retirement Savings Plans (RRSP) and Registered Income Funds (RRIF) Information Reporting.

*Abstract:* This notice announces an alternative, simplified reporting regime for the owners of certain Canadian Individual retirement plans that have been subject to reporting on Forms 3520 and 3520–A, and it describes the interim reporting rules that taxpayers must follow until a new form is available.

*Respondents:* Individuals or households.

*Estimated Total Burden Hours:* 1,500,000 hours.

*OMB Number:* 1545–1864.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Form 8879–C, IRS e-file Signature Authorization for Form 1120; Form 8879–I, IRS e-file Signature Authorization for Form 1120–F.

*Form:* 8879–C, 8879–I.

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

*Respondents:* Private Sector; Businesses or other for-profits.

*Estimated Total Burden Hours:* 95,986 hours.

*OMB Number:* 1545–1867.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* S Corporation Declaration and Signature for Electronic Filing.

*Form:* 8453–S.

*Abstract:* Form 8453–S is used to authenticate and authorize transmittal of an electronic Form 1120S.

*Respondents:* Private Sector; Businesses or other for-profits.

*Estimated Total Burden Hours:* 10,530 hours.

*OMB Number:* 1545–1868.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* REG–116664–01 (TD 9300-final) Guidance to Facilitate Business Electronic Filing.

*Abstract:* These regulations remove certain impediments to the electronic filing of business tax returns and other forms. The regulations reduce the number of instances in which taxpayers must attach supporting documents to their tax returns. The regulations also expand slightly the required content of a statement certain taxpayers must submit with their returns to justify deductions for charitable contributions.

*Respondents:* Private Sector; Businesses or other for-profits.

*Estimated Total Burden Hours:* 250,000 hours.

*OMB Number:* 1545–1871.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* REG–122379–02 (TD 9165-final) Regulations Governing Practice Before the Internal Revenue Service.

*Abstract:* These disclosures will ensure that taxpayers are provided with adequate information regarding the limits of tax shelter advice that they receive, and also ensure that practitioners properly advise taxpayers of relevant information with respect to tax shelter opinions.

*Respondents:* Private Sector:

Businesses or other for-profits.

*Estimated Total Burden Hours:* 13,333 hours.

*OMB Number:* 1545–2030.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* REG–120509–06 (TD 9465-Final), Determination of Interest Expense Deduction of Foreign Corporations.

*Abstract:* This document contains final regulations under section 882(c) of the Internal Revenue Code concerning the determination of the interest expense deduction of foreign corporations engaged in a trade or business within the United States. These final regulations conform the interest expense rules to recent U.S. Income Tax Treaty agreements and adopt other changes to improve compliance.

*Respondents:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 35 hours.

*OMB Number:* 1545–2032.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Income Verification Express Service Application and Employee Delegation Form.

*Form:* 13803.

*Abstract:* Form 13803, Income Verification Express Service Application and Employee Delegation Form, is used to submit the required information necessary to complete the e-services enrollment process for IVES users and to identify delegates receiving transcripts on behalf of the principle account user.

*Respondents:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 100 hours.

*OMB Number:* 1545–2075.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Form 13614–NR, Nonresident Alien Intake and Interview Sheet.

*Form:* 13614–NR.

*Abstract:* The completed form is used by screeners, preparers, or others involved in the return preparation process to more accurately complete tax returns of International Students and

Scholars. These persons need assistance having their returns prepared so they can fully comply with the law.

*Respondents:* Individuals or households.

*Estimated Total Burden Hours:* 141,260 hours.

*OMB Number:* 1545–2077.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* EFTPS Individual Enrollment with Third Party Authorization Form.

*Form:* 9783T.

*Abstract:* The information derived from the Form 9783T will allow individual taxpayers to authorize a Third Party to pay their federal taxes on their behalf using the Electronic Federal Tax Payment System (EFTPS).

*Respondents:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 167 hours.

*OMB Number:* 1545–1866.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* U.S. Corporation Income Tax Declaration for an IRS e-file Return.

*Form:* 8453–C, 8453–I.

*Abstract:* Form 8453–C is used to enable the electronic filing of Form 1120. Form 8453–I is used to enable the electronic filing of Form 1120–F.

*Respondents:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 28,880 hours.

*Bureau Clearance Officer:* R. Joseph Durbala, Internal Revenue Service, 1111 Constitution Avenue, NW., Room 6129, Washington, DC 20224; (202) 622–3634.

*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. 2010–12761 Filed 5–26–10; 8:45 am]

**BILLING CODE 4830–01–P**

## **DEPARTMENT OF THE TREASURY**

### **Internal Revenue Service**

#### **Proposed Collection; Comment Request for Publication 1345**

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

**DATES:** Written comments should be received on or before July 26, 2010 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Gerald Shields, Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Allan Hopkins at Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622–6665, or through the Internet at [Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov).

#### **SUPPLEMENTARY INFORMATION:**

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

*OMB Number:* 1545–1708.

*Form Number:* 1345.

*Abstract:* 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.

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

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

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

*Estimated Number of Respondents:* 145,000.

*Estimated Time per Respondent:* 25 hours, 5 minutes.

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

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