

*Estimated Number of Respondents:* 500.

*Estimated Time per Respondent:* 40 hours.

*Estimate Total Annual Burden Hours:* 20,000.

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: June 17, 2013.

**Allan Hopkins,**  
*Tax Analyst.*

[FR Doc. 2013-16210 Filed 7-5-13; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 1098-T

**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 Form 1098-T, Tuition Payment Statement.

**DATES:** Written comments should be received on or before September 6, 2013 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Yvette Larence, 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:* Tuition Payments Statement.

*OMB Number:* 1545-1574.

*Form Number:* Form 1098-T.

*Abstract:* Section 6050S of the Internal Revenue Code requires eligible education institutions to report certain information to the IRS and to students. Form 1098-T has been developed to meet this requirement.

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

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

*Affected Public:* Business or other for-profit organizations and not-for-profit institutions.

*Estimated Number of Responses:* 21,078,651.

*Estimated Time per Response:* 13 minutes.

*Estimated Total Annual Burden Hours:* 4,848,090.

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: June 17, 2013.

**Allan Hopkins,**  
*Tax Analyst.*

[FR Doc. 2013-16194 Filed 7-5-13; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Qualified Retirement Plans Under Sections 401(k) and 401(m) and Guidance on Cash or Deferred Arrangements

**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 guidance on cash or deferred arrangements.

**DATES:** Written comments should be received on or before September 6, 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.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulations 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*.

**SUPPLEMENTARY INFORMATION:**

*Title:* REG-108639-99 (NPRM)  
Sections 401(k) and 401(m); Notice  
2000-3 Guidance on Cash or Deferred  
Arrangements.

*OMB Number:* 1545-1669.

*Regulation/Notice Number:* REG-  
108639-99/Notice 2000-3.

*Abstract:* The final regulations  
provide guidance for qualified  
retirement plans containing cash or  
deferred arrangements under section  
401(k) and providing matching  
contributions or employee contributions  
under section 401(m). The IRS needs  
this information to insure compliance  
with sections 401(k) and 401(m).

*Current Actions:* There are no changes  
being made to this regulation.

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

*Affected Public:* Business or other for-  
profit, Not-for-profit institutions and  
State, Local or Tribal Government.

*Estimated Number of Respondents:*  
22,500.

*Estimated Time per Respondent:* 1  
hour.

*Estimated Total Annual Burden  
Hours:* 26,500.

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: June 17, 2013.

**Allan Hopkins,**

*Tax Analyst.*

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