

MDL vehicle manufacturers would still conduct outreach that would satisfy the ACRO's requirements—and therefore the monthly outreach under the ACRO is not a marginal “burden” for those vehicle manufacturers for which the Agency must account in this collection.

To account for the progression of the recalls since its last notice, NHTSA is revising its previous estimates associated with this part of the collection. NHTSA continues to estimate a yearly average of 19 manufacturers will be issuing monthly supplemental communications over the next three years pursuant to the ACRO and the CCRs. Manufacturers may satisfy the CCRs through third-party vendors (which have been utilized by many manufacturers), in-house strategies, or some combination thereof. NHTSA estimates the cost for supplemental communications at \$10.00 per VIN per month.

The volume of outreach required by the ACRO and the CCRs (and the costs associated with that outreach) is a function of the number of unrepaired vehicles that are in a launched campaign and are not otherwise accounted for as scrapped, stolen, exported, or otherwise unreachable. The schedule in Paragraph 35 of the ACRO delineates the expected remedy completion rate, by quarter, of vehicles in a launched remedy campaign.

Utilizing these variables, we now estimate an initial annualized cost over the next three years of \$1,018,882,470 per year, with an annualized discount of \$541,833,140 to account for outreach conducted pursuant to the MDL settlement agreements by seven vehicle manufacturers, for a net annualized cost of \$477,049,330. NHTSA estimates that manufacturers will take an average of 10 hours each month drafting or customizing supplemental recall communications utilizing non-traditional means, submitting them to NHTSA for review, and finalizing them to send to affected owners and purchasers. NHTSA therefore estimates that 2280 burden hours annually are associated with issuing these supplemental recall communications, with an annualized discount of 840 hours to account for outreach conducted pursuant to the MDL settlement agreements by seven vehicle manufacturers, for a net annualized burden of 1440 hours.

Because of the forgoing burden estimates, we are revising the burden estimate associated with this collection. The 49 CFR part 573 and 49 CFR part 577 requirements found in today's notice will require 66,004 hours each year. NHTSA estimates the labor cost for

compiling and submitting the required information under 49 CFR parts 573 and 577 to be \$33.98 per hour using the Bureau of Labor's mean hourly wage estimate for technical writers in the motor vehicle manufacturing industry (Standard Occupational Classification # 27–3042).<sup>22</sup> NHTSA thus estimates that it will cost vehicle manufacturers \$2,242,815.92 in wage costs to comply with the Part 573 and 577 requirements. The Bureau of Labor Statistics estimates that for private industry workers, wages represent 70.1% of total compensation.<sup>23</sup> Therefore, the total labor cost associated with the hourly burden is estimated to be \$3,199,453. Accordingly, manufacturers impacted by 49 CFR part 573 and 49 CFR part 577 requirements will incur a recurring annual cost estimated at \$92,334,913 total.

The burden estimate in this collection contemplated for conducting supplemental recall communications under administrative order to achieve completion of the Takata recalls is 1440 hours each year. That administrative order contemplates impacted manufacturers incurring an annual cost estimated at \$477,049,330. NHTSA also estimates the labor cost for compiling and submitting the required information to be \$35.28 per hour using the Bureau of Labor's mean hourly wage estimate for Media and Communications Workers in the motor vehicle manufacturing industry (Standard Occupational Classification #27–3000).<sup>24</sup> Assuming that 1440 hours per year would be associated with issuing supplemental recall communications, at an average cost of \$35.28 per hour, NHTSA estimates vehicle manufacturers will incur \$50,803.20 (1440 hours × \$35.28) annually in wage costs. The Bureau of Labor Statistics estimates that for private industry workers, wages represent 70.1% of total compensation.<sup>25</sup> Therefore, the total labor cost associated with the hourly

<sup>22</sup> National Industry-Specific Occupational Employment and Wage Estimates NAICS 336100—Motor Vehicle Manufacturing, May 2018, [https://www.bls.gov/oes/current/naics4\\_336100.htm#47-0000](https://www.bls.gov/oes/current/naics4_336100.htm#47-0000), last accessed August 26, 2019; US Office of Management and Budget, *Standard Occupation Classification Manual*, 2018.

<sup>23</sup> Employer Costs for Employee Compensation—March 2019, <https://www.bls.gov/news.release/pdf/ecec.pdf>, last accessed August 26, 2019.

<sup>24</sup> National Industry-Specific Occupational Employment and Wage Estimates NAICS 336100—Motor Vehicle Manufacturing, May 2018, [https://www.bls.gov/oes/current/naics4\\_336100.htm#47-0000](https://www.bls.gov/oes/current/naics4_336100.htm#47-0000), last accessed August 26, 2019; US Office of Management and Budget, *Standard Occupation Classification Manual*, 2018.

<sup>25</sup> Employer Costs for Employee Compensation—March 2019, <https://www.bls.gov/news.release/pdf/ecec.pdf>, last accessed August 26, 2019.

burden of supplemental recall communications is estimated to be \$72,472.47.

Therefore, in total, we estimate the burden associated with this collection to be 67,444 hours each year, with a recurring annual cost estimated at \$569,456,715.47.

*Estimated Number of Respondents*—NHTSA estimates that there will be approximately 249 manufacturers per year filing defect or noncompliance reports and completing the other information collection responsibilities associated with those filings. NHTSA estimates there will be an average of 19 manufacturers each year conducting supplemental nontraditional monthly outreach pursuant to administrative order in an enforcement action associated with the Takata recalls.

**Jeffrey Giuseppe,**

*Associate Administrator for Enforcement.*

[FR Doc. 2019–18820 Filed 8–29–19; 8:45 am]18820

BILLING CODE 4910–59–P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Allowance of Information Collection Request Submitted for Public Comment; Transitional Guidance Under Sections 162(f) and 6050X With Respect to Certain Fines, Penalties, and Other Amounts

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the 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. Currently, the IRS is soliciting comments concerning transitional guidance under sections 162(f) and 6050X with respect to certain fines, penalties, and other amounts.

**DATES:** Written comments should be received on or before October 29, 2019 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Laurie Brimmer, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW, Washington, DC 20224. Requests for additional information or copies of the regulations should be directed to R. Joseph Durbala, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW, Washington,

DC 20224, or through the internet, at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Transitional Guidance Under Sections 162(f) and 6050X with Respect To Certain Fines, Penalties, and Other Amounts.

*OMB Number:* 1545–2284.

*Regulation Project Number:* Notice 2018–23, Form 1098–F.

*Abstract:* The collection covers the new information reporting requirements under IRC 162(f) and new 6050X, which was added by the Tax Cuts and Jobs Act (TCJA).

Section 13306 of “An Act to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018,” Public Law 115–97 (the “Act”), which was signed into law on December 22, 2017, amended section 162(f) of the Internal Revenue Code (“Code”) and added new section 6050X to the Code. The Department of the Treasury (“Treasury Department”) and the Internal Revenue Service (“IRS”) intend to publish proposed regulations under sections 162(f) and 6050X.

*Current Actions:* The Treasury Department and the IRS intend to issue proposed regulations amending and adding sections to the Income Tax Regulations with respect to sections 162(f) and 6050X. To assist in the development of the proposed regulations, the IRS is requesting comments from the public and affected governments and nongovernmental entities, on any and all issues related to Form 1098–F.

This submission is being made to extend the current approval as required in the Paperwork Reduction Act.

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

*Affected Public:* Federal government, State, Local, or Tribal Government.

*Estimated Number of Respondents:* 200.

*Estimated Time per Respondent:* 7 min.

*Estimated Total Annual Burden Hours:* 24.

The following paragraph applies to all 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 if 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.

*Desired Focus of Comments:* The Internal Revenue Service (IRS) is particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility;
- Evaluate the accuracy of the agency’s estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used;
- Enhance the quality, utility, and clarity of the information to be collected; and
- Minimize the burden of the collection of information on those who are to respond, including using appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., by permitting electronic submissions of responses.

Comments submitted in response to this notice will be summarized and/or included in the ICR for OMB approval of the extension of the information collection; they will also become a matter of public record.

Approved: August 27, 2019.

**R. Joseph Durbala,**  
*IRS, Tax Analyst.*

[FR Doc. 2019–18826 Filed 8–29–19; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### United States Mint

#### Notification of Citizens Coinage Advisory Committee Public Meeting

**ACTION:** Notice.

The United States Mint announces the Citizens Coinage Advisory Committee (CCAC) public meeting scheduled for September 18, 2019.

*Date:* September 18, 2019.

*Time:* 9:30 a.m. to 3:45 p.m.

*Location:* 2nd Floor Conference Room A&B, United States Mint, 801 9th Street NW, Washington, DC 20220.

*Subject:* Review and discussion of candidate designs for the 2020 American Innovation \$1 Coin Program; and review and discussion of candidate designs for Congressional Gold Medals honoring Larry Doby, the *USS Indianapolis*, and the Chinese-American Veterans of WWII.

Interested members of the public may either attend the meeting in person or dial in to listen to the meeting at (866) 564–9287/Access Code: 62956028.

Interested persons should call the CCAC HOTLINE at (202) 354–7502 for the latest update on meeting time and room location.

Any member of the public interested in submitting matters for the CCAC’s consideration is invited to submit them by email to [info@ccac.gov](mailto:info@ccac.gov).

The CCAC advises the Secretary of the Treasury on any theme or design proposals relating to circulating coinage, bullion coinage, Congressional Gold Medals, and national and other medals; advises the Secretary of the Treasury with regard to the events, persons, or places to be commemorated by the issuance of commemorative coins in each of the five calendar years succeeding the year in which a commemorative coin designation is made; and makes recommendations with respect to the mintage level for any commemorative coin recommended.

Members of the public interested in attending the meeting in person will be admitted into the meeting room on a first-come, first-serve basis as space is limited. Conference Room A&B can accommodate up to 50 members of the public at any one time. In addition, all persons entering a United States Mint facility must adhere to building security protocol. This means they must consent to the search of their persons and objects in their possession while on government grounds and when they enter and leave the facility, and are prohibited from bringing into the facility weapons of any type, illegal drugs, drug paraphernalia, or contraband.

The United States Mint Police Officer conducting the screening will evaluate whether an item may enter into or exit from a facility based upon Federal law, Treasury policy, United States Mint Policy, and local operating procedure; and all prohibited and unauthorized items will be subject to confiscation and disposal.

**FOR FURTHER INFORMATION CONTACT:**

Jennifer Warren, United States Mint Liaison to the CCAC; 801 9th Street NW; Washington, DC 20220; or call 202–354–7200.

**Authority:** 31 U.S.C. 5135(b)(8)(C).

Dated: August 27, 2019.

**John Schorn,**

*Chief Counsel, United States Mint.*

[FR Doc. 2019–18796 Filed 8–29–19; 8:45 am]

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