

*Affected Public:* Businesses (railroads).

*Form(s):* N/A.  
*Respondent Universe:* 746 railroads.

*Frequency of Submission:* One-time.  
*Reporting Burden:*

CFR section	Respondent universe	Total annual responses	Average time per responses	Total annual burden hours	Total cost equivalent
229.137(d)—Defective, unsanitary toilet facility; use in trailing position—Tagging.	746 railroads .....	11,700 tags .....	90 seconds .....	293	\$22,268
229.137(e) Defective, sanitary toilet facility; use in switching, transfer service—Tagging.	746 railroads .....	7,956 tags .....	90 seconds .....	199	15,124
229.139(d) Switching or transfer service—defective locomotive toilet facility—Notation on daily inspection report.	746 railroads .....	93,600 notations .....	30 seconds .....	780	59,280
<b>Total .....</b>	<b>746 railroads .....</b>	<b>113,256 responses .....</b>	<b>N/A .....</b>	<b>1,272</b>	<b>96,672</b>

*Total Estimated Annual Responses:* 113,256.

*Total Estimated Annual Burden:* 1,272 hours.

*Total Estimated Annual Burden Hour Dollar Cost Equivalent:* \$96,672.

*Title:* Locomotive Crashworthiness.

*OMB Control Number:* 2130-0564.

*Abstract:* Under 49 CFR part 229, subpart D, FRA prescribes minimum crashworthiness standards for

locomotives. These crashworthiness standards are intended to help protect locomotive cab occupants in the event of a train collision or derailment. FRA uses this collection of information to ensure railroads operate locomotives that meet the prescribed minimum performance standards and design load requirements for newly manufactured and re-manufactured locomotives.

*Type of Request:* Extension with change (revised estimates) of a currently approved collection.

*Affected Public:* Businesses/Public/Interested Parties.

*Form(s):* N/A.

*Respondent Universe:* 746 railroads/4 locomotive manufacturers.

*Frequency of Submission:* On occasion; one-time.

*Reporting Burden:*

CFR section	Respondent universe	Total annual responses	Average time per responses	Total annual burden hours	Total cost equivalent
229.207(b)—Petitions for FRA approval of new locomotive crashworthiness design standards.	746 railroads/4 locomotive manufacturers.	2 petitions .....	50 hours .....	100	\$7,600
—(c) Petition for FRA approval of substantive changes to FRA-approved locomotive crashworthiness design standard.	746 railroads/4 locomotive manufacturers.	1 petition .....	50 hours .....	50	3,800
—(d) Petition for FRA approval of non-substantive changes to existing FRA approved locomotive crashworthiness design standard.	746 railroads/4 locomotive manufacturers.	1 petition .....	50 hours .....	50	3,800
229.209(b)—Alternative locomotive crashworthiness designs—Petition for FRA approval.	746 railroads/4 locomotive manufacturers.	1 petition .....	50 hours .....	50	3,800
229.211(b)(3)—Processing petitions—Additional information for FRA to appropriately consider the petition.	746 railroads/4 locomotive manufacturers.	1 hearing .....	24 hours .....	24	1,824
229.213(a)(3)—Locomotive manufacturing information: retention by railroads.	746 railroads .....	500 records/stickers/badge plates.	2 minutes .....	16.7	1,269
229.215—(a) Retention and inspection of designs—Retention of records—Original designs.	4 locomotive manufacturers.	24 records .....	8 hours .....	192	14,592
—(b) Repairs and modifications—Records .....	746 railroads .....	6 records .....	4 hours .....	24	1,824
—(c) Inspection of records .....	746 railroads .....	10 records .....	2 minutes .....	.3	23
<b>Total .....</b>	<b>746 railroads .....</b>	<b>546 responses .....</b>	<b>N/A .....</b>	<b>507</b>	<b>38,532</b>

*Total Estimated Annual Responses:* 546.

*Total Estimated Annual Burden:* 507 hours.

*Total Estimated Annual Burden Hour Dollar Cost Equivalent:* \$38,532.

Under 44 U.S.C. 3507(a) and 5 CFR 1320.5(b) and 1320.8(b)(3)(vi), FRA informs all interested parties that it may not conduct or sponsor, and a respondent is not required to respond to, a collection of information unless it displays a currently valid OMB control number.

**Authority:** 44 U.S.C. 3501-3520.

**Brett A. Jortland,**

*Deputy Chief Counsel.*

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**BILLING CODE 4910-06-P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Proposed Collection; Comment Request for Statements to Recipients of Dividend Payments**

**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. Currently, the IRS is soliciting comments concerning the statements used by trustees and issuers to report contributions to, and the fair market value of, an individual retirement arrangement (IRA).

**DATES:** Written comments should be received on or before June 22, 2020 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Ronald J. Durbala, Internal Revenue Service, Room 6526, 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 Rachel Martinen (253)-591-6631 (not a toll-free number), at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [Rachel.Martinen@irs.gov](mailto:Rachel.Martinen@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Statements to recipients of dividend payments.

*OMB Number:* 1545-0747.

*Form Number:* 5498.

*Abstract:* Form 5498 is used by trustees and issuers to report contributions to, and the fair market value of, an individual retirement arrangement (IRA). The information on the form will be used by IRS to verify compliance with the reporting rules under regulation section 1.408-5 and to verify that the participant in the IRA has made the contribution that supports the deduction taken.

*Current Actions:* There are no changes being made to these forms at this time.

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

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

*Estimated Number of Respondents:* 25,000.

*Estimated Number of Responses:* 118,858,000.

*Estimated Time per Respondent:* 24 minutes.

*Estimated Total Annual Burden Hours:* 48,731,780.

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.

*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: April 14, 2020.

**Ronald J. Durbala,**

*IRS Tax Analyst.*

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**BILLING CODE 4830-01-P**

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## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0576]

### Agency Information Collection Activity: Certification of Affirmation of Enrollment Agreement Correspondence Course

**AGENCY:** Veterans Benefits Administration, Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** The Veterans Benefits Administration (VBA), Department of Veterans Affairs (VBA), is announcing an opportunity for public comment on the proposed collection of certain information by the agency. Under the Paperwork Reduction Act (PRA) of 1995, Federal agencies are required to publish notice in the **Federal Register** concerning each proposed collection of information, including each proposed extension of a currently approved collection, and allow 60 days for public comment in response to the notice.

**DATES:** Written comments and recommendations on the proposed

collection of information should be received on or before June 22, 2020.

**ADDRESSES:** Submit written comments on the collection of information through Federal Docket Management System (FDMS) at [www.Regulations.gov](http://www.Regulations.gov) or to Nancy J. Kessinger, Veterans Benefits Administration (20M33), Department of Veterans Affairs, 810 Vermont Avenue NW, Washington, DC 20420 or email to [nancy.kessinger@va.gov](mailto:nancy.kessinger@va.gov). Please refer to "OMB Control No. 2900-0576" in any correspondence. During the comment period, comments may be viewed online through FDMS.

**FOR FURTHER INFORMATION CONTACT:**

Danny S. Green at (202) 421-1354.

**SUPPLEMENTARY INFORMATION:** Under the PRA of 1995, Federal agencies must obtain approval from the Office of Management and Budget (OMB) for each collection of information they conduct or sponsor. This request for comment is being made pursuant to Section 3506(c)(2)(A) of the PRA.

With respect to the following collection of information, VBA invites comments on: (1) Whether the proposed collection of information is necessary for the proper performance of VBA's functions, including whether the information will have practical utility; (2) the accuracy of VBA's estimate of the burden of the proposed collection of information; (3) ways to enhance the quality, utility, and clarity of the information to be collected; and (4) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or the use of other forms of information technology.

*Authority:* 38 U.S.C. 3686(b); 38 U.S.C. 3323(a); 10 U.S.C. 16136(b), and 38 CFR 21.74256(b).

*Title:* Certification of Affirmation of Enrollment Agreement Correspondence Course.

*OMB Control Number:* 2900-0576.

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

*Abstract:* VA uses information from the current collection to pay education benefits for correspondence training. This information allows VA to determine if the claimant has been informed of the 5-day reflection period required by law.

*Affected Public:* Individuals and households.

*Estimated Annual Burden:* 3 hours.

*Estimated Average Burden per Respondent:* 3 minutes.

*Frequency of Response:* Annually.

*Estimated Number of Respondents:* 69.