

the invoice is 20 minutes. NHTSA estimates that there are approximately 4,250 vehicles modified under exemptions provided by 49 CFR 595.7 each year. Therefore, NHTSA estimates the total burden associated with providing disclosures to vehicle owners is 1,417 hours (20 minutes × 4,250 vehicles = 1,416.67 hours).

To calculate the labor cost associated with the 1,417 burden hours for the disclosure document requirement, NHTSA looked at the average hourly wage for “Mechanical Engineering Technicians” (BLS Occupation code 17–3027). With the BLS’s average hourly wage of \$28.00 (which represents 70.4%

of total compensation according to the Bureau of Labor Statistics), NHTSA estimates the hourly labor costs to be \$39.78 for “Mechanical Engineering Technicians (BLS Occupation code 17–3027). Therefore, NHTSA estimates the total labor cost associated with the 1,417 burden hours (for providing disclosure documents to vehicle owners by “engineering technicians”) to be \$56,368 (1,417 × \$39.78 = \$56,368.28).

**Information Collection 3: Retaining a Copy of the Document Provided to Vehicle Owners**

NHTSA estimates that there are no additional burden hours associated with

the requirement to retain a copy of the disclosures provided to vehicle owners. Similarly, NHTSA estimates that there is no burden beyond the ordinary course of business associated with the requirement that rental companies retain records related to the modification for a period of five years. Accordingly, there are also no labor costs associated with this requirement.

Table 1 provides a summary of the estimated burden hours and labor costs associated with this collection of information request.

TABLE 1—BURDEN ESTIMATES

	Annual submissions or responses	Estimated burden per submission (minutes)	Average hourly labor cost	Labor cost per submission	Total burden hours	Total labor costs
Modifier identification .....	90	10	\$24.12	\$4.02	15	\$362
Disclosure document (to vehicle owners) .....	4,250	20	39.78	13.26	1,417	56,368
Retention of a copy of document provided to vehicle owner .....	4,250	0	N/A	0.00	0	0.00
Annual total burden hours & labor costs ..	.....	.....	.....	.....	1,432	56,730

*Estimated Total Annual Burden Cost:* NHTSA estimates that there are no additional costs associated with this information collection request. There will be no additional material cost associated with complying with this requirement because no additional materials need to be used except those used to prepare the invoice in the normal course of business. We are assuming that it is normal and customary in the course of vehicle modification business to prepare an invoice, to provide a copy of the invoice to the vehicle owner, and to keep a copy of the invoice for five years after the vehicle is delivered to the owner in finished form.

*Public Comments Invited:* You are asked to comment on any aspects of this information collection, including (a) 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; (b) 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; (c) ways to enhance the quality, utility and clarity of the information to be collected; and (d) ways to minimize the burden of the collection of information on respondents, including the use of appropriate automated, electronic, mechanical, or other technological

collection techniques or other forms of information technology, e.g., permitting electronic submission of responses.

*Authority:* The Paperwork Reduction Act of 1995; 44 U.S.C. chapter 35, as amended; 49 CFR 1.95, 501.5 and 501.8; and DOT Order 1351.29.

**Milton E. Cooper,**  
*Director, Rulemaking Operations.*  
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**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Open Meeting of the Taxpayer Advocacy Panel Joint Committee**

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

**ACTION:** Notice of meeting.

**SUMMARY:** An open meeting of the Taxpayer Advocacy Panel Joint Committee will be conducted. The Taxpayer Advocacy Panel is soliciting public comments, ideas, and suggestions on improving customer service at the Internal Revenue Service.

**DATES:** The meeting will be held Thursday, October 27, 2022.

**FOR FURTHER INFORMATION CONTACT:** Gilbert Martinez at 1–888–912–1227 or (737) 800–4060.

**SUPPLEMENTARY INFORMATION:** Notice is hereby given pursuant to Section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988) that an open meeting of the Taxpayer Advocacy Panel Joint Committee will be held Thursday, October 27, 2022, at 1:30 p.m. Eastern Time via teleconference. The public is invited to make oral comments or submit written statements for consideration. For more information, please contact Gilbert Martinez at 1–888–912–1227 or (737–800–4060), or write TAP Office 3651 S. IH–35, Stop 1005 AUSC, Austin, TX 78741, or post comments to the website: <http://www.improveirs.org>.

The agenda will include various committee issues for submission to the IRS and other TAP related topics. Public input is welcomed.

Dated: September 7, 2022.

**Kevin Brown,**  
*Acting Director, Taxpayer Advocacy Panel.*  
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