

DEPARTMENT OF TRANSPORTATION**National Highway Traffic Safety Administration**

[Docket No. DOT-NHTSA-2018-0091]

Notice of Agency Information Collection and Request for Comments

AGENCY: National Highway Traffic Safety Administration (NHTSA), U.S. Department of Transportation (DOT).

ACTION: Notice and request for comments.

SUMMARY: The U.S. Department of Transportation (DOT) invites public comments about our intention to request the Office of Management and Budget (OMB) approval to renew an information collection. Before a Federal agency can collect certain information from the public, it must receive approval from the Office of Management and Budget (OMB). Under procedures established by the Paperwork Reduction Act of 1995, before seeking OMB approval, Federal agencies must solicit public comment on proposed collections of information, including extensions and reinstatement of previously approved collections.

DATES: Written comments should be submitted by December 24, 2018.

ADDRESSES: You may submit comments identified by Docket No. DOT-NHTSA-2018-0091 through one of the following methods:

- *Federal eRulemaking Portal:* <http://www.regulations.gov>. Follow the online instructions for submitting comments.

- *Fax:* 1-202-493-2251.

- *Mail or Hand Delivery:* Docket Management Facility, U.S. Department of Transportation, 1200 New Jersey Avenue SE, West Building, Room W12-140, Washington, DC 20590, between 9 a.m. and 5 p.m., Monday through Friday, except on Federal holidays.

FOR FURTHER INFORMATION CONTACT: Lisandra Garay-Vega, Office of Crash Avoidance Standards (NRM-220), (202) 366-5274, National Highway Traffic Safety Administration, W43-312, Department of Transportation, 1200 New Jersey Avenue SE, Washington, DC 20590, Please identify the relevant collection of information by referring to its OMB Control Number.

SUPPLEMENTARY INFORMATION:

Title: 49 CFR part 574, Tire Identification and Recordkeeping.

OMB Control Number: 2127-0050.

Type of Request: Extension of a currently approved collection of information.

Abstract: 49 U.S.C. 30117(b) requires each tire manufacturer to collect and

maintain records of the first purchasers of new tires. To carry out this mandate, 49 CFR part 574, Tire Identification and Recordkeeping, requires tire dealers and distributors to record the names and addresses of retail purchasers of new tires and the identification numbers(s) of the tires sold. A specific form is provided to tire dealers and distributors by tire manufacturers for recording this information. The completed forms are returned to the tire manufacturers where they are retained for not less than five years. Part 574 requires independent tire dealers and distributors to provide a registration form to consumers with the tire identification number(s) already recorded and information identifying the dealer/distributor. The consumer can then record his/her name and address and return the form to the tire manufacturer via U.S. mail, or alternatively, the consumer can provide this information electronically on the tire manufacturer's website if the tire manufacturer provides this capability. Additionally, motor vehicle manufacturers are required to record the names and addresses of the first purchasers (for purposes other than resale), together with the identification numbers of the tires on the new vehicle, and retain this information for not less than five years.

The information is used by a tire manufacturer after it or the agency determines that some of its tires either fail to comply with an applicable safety standard or contain a safety related defect. With the information, the tire manufacturer can notify the first purchaser of the tire and provide them with any necessary information or instructions to remedy the non-compliance situation or safety defect. Without this information, efforts to identify the first purchaser of tires that have been determined to be defective or nonconforming pursuant to Sections 30118 and 30119 of Title 49 U.S.C. would be impeded. Further, the ability of the purchasers to take appropriate action in the interest of motor vehicle safety may be compromised. We estimate that the collection of information affects 10 million respondents annually. This group consists of approximately 20 tire manufacturers, 59,000 new tire dealers and distributors, and 10 million consumers who choose to register their tire purchases with tire manufacturers. A response is required by motor vehicle manufacturers upon each sale of a new vehicle and by non-independent tire dealers with the sale of a new tire. A consumer may elect to respond when

purchasing a new tire from an independent tire dealer.

Affected Public: New tire dealers, new tire distributors, and consumers of new tires.

Estimated Number of Respondents: 10 million.

Frequency: once.

Number of Responses: 54,000,000.

Estimated Total Annual Burden Hours: 250,000.

The total tire registration hours are estimated assuming 45 seconds or 0.0125 hours per tire sale to record information and that each form registers three tires, on average. $(0.0125 \times (54,000,000/3) = 225,000 \text{ hours})$.

The estimated burden is as follows:

New tire dealers and distributors: 59,000.

Consumers: 10,000,000.

Total tire registrations (manual): 54,000,000.

Total tire registration hours (manual): 225,000.

Recordkeeping hours (manual): 25,000.

Total annual tire registration and recordkeeping hours: 250,000.

Estimated Total Annual Burden Cost: \$6,085,000.

The monetized cost associated with the total burden hours, using a labor rate of \$24.34 per hour,¹ is \$6,085,000. $(\$24.34/\text{hour} \times 250,000 \text{ hours} = \$6,085,000)$. It was previously calculated using a labor rate of \$20 per hour. $(\$20.00/\text{hour} \times 250,000 \text{ hours} = \$5,000,000)$. Therefore, the monetized cost associated with the total burden hours in this renewal application is \$1,085,000 more than the previous estimate. $(\$6,085,000 - \$5,000,000 = \$1,085,000)$.

Public Comments Invited: You are asked to comment on any aspect of this information collection, including (a) Whether the proposed collection of information is necessary for the Department's performance; (b) the accuracy of the estimated burden; (c) ways for the Department to enhance the quality, utility and clarity of the information collection; and (d) ways that the burden could be minimized without reducing the quality of the collected information. The agency will summarize and/or include your comments in the request for OMB's clearance of this information collection.

¹ The median hourly rate among all occupations, May 2017, according to the Bureau of Labor Statistics, see https://www.bls.gov/oes/current/oes_nat.htm#00-0000

Authority: The Paperwork Reduction Act of 1995, 44 U.S.C. Chapter 35; and delegation of authority at 49 CFR 1.95 and 501.8.

Raymond R. Posten,
Associate Administrator for Rulemaking.
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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request on Information Collection for Form 8886, Reportable Transaction Disclosure Statement; Form 14234, Pre-CAP and CAP Application Form

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 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 Form 8886, Reportable Transaction Disclosure Statement; Form 14234, Pre-CAP and CAP Application Form.

DATES: Written comments should be received on or before December 24, 2018 to be assured of consideration.

ADDRESSES: Direct all written comments to Laurie Brimmer, Internal Revenue Service, room 6529, 1111 Constitution Avenue NW, Washington, DC 20224. Please send separate comments for each specific information collection listed below. You must reference the information collection's title, form number, reporting or record-keeping requirement number, and OMB number (if any) in your comment.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the collection tools should be directed to Alissa Berry, at (901) 707-4988, at Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at *Alissa.A.Berry@irs.gov*.

SUPPLEMENTARY INFORMATION: Currently, the IRS is seeking comments concerning the following information collection tools, reporting, and record-keeping requirements:

Title: Reportable Transaction Disclosure Statement; Pre-CAP and CAP Application Form.

OMB Number: 1545-1800.

Form Numbers: Form 8886 and Form 14234.

Abstract: Form 8886: Regulations section 1.6011-4 provides that certain taxpayers must disclose their direct or indirect participation in reportable transactions when they file their Federal

income tax return. Pre-CAP and CAP Application Form (Form 14234): The Compliance Assurance Process (CAP) is a strictly voluntary program available to Large Business and International (LB&I) Division taxpayers that meet the selection criteria. CAP is a real-time review of completed business transactions during the CAP year with the goal of providing certainty of the tax return within 90 days of the filing. Taxpayers in CAP are required to be cooperative and transparent and report all material issues and items related to completed business transactions to the review team.

Current Actions: There are no changes to the information collection.

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

Affected Public: Business or other for-profit organizations.

Taxpayer Burden:

Form 8886:

Estimated Number of Respondents: 42,409.

Estimated Time per Respondent: 21 hours 33 minutes.

Estimated Total Annual Burden Hours: 913,490.

Form 14234:

Estimated Number of Respondents: 169.

Estimated Time per Response: 12 hours 40 minutes.

Estimated Total Annual Burden Hours: 2,141.

Form	Number of responses	Hours per response	Total hours
Form 8886	42,409	21 Hours 33 minutes	913,490
Form 14234	169	12 Hours 40 minutes	2,141
Totals	42,578	915,631

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: October 18, 2018.

Laurie Brimmer,

Senior Tax Analyst.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request on Information Collection for Revenue Procedure 2015-13 (Previously Revenue Procedure 97-27)

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.