

*Recreation Vehicle Trailer Load Carrying Capacity Information for Motor Vehicles with a GVWR of 4,536 Kilograms (10,000 pounds) or less.* Hyundai has filed an appropriate report dated February 9, 2012, pursuant to 49 CFR Part 573, *Defect and Noncompliance Responsibility and Reports*.

Pursuant to 49 U.S.C. 30118(d) and 30120(h) and the rule implementing those provisions at 49 CFR part 556, Hyundai has petitioned for an exemption from the notification and remedy requirements of 49 U.S.C. Chapter 301 on the basis that this noncompliance is inconsequential to motor vehicle safety. Notice of receipt of the petition was published, with a 30-day public comment period, on June 7, 2012 in the **Federal Register** (77 FR 33807). No comments were received. To view the petition and all supporting documents log onto the Federal Docket Management System (FDMS) Web site at: <http://www.regulations.gov/>. Then follow the online search instructions to locate docket number "NHTSA-2012-0045."

**Contact Information:** For further information on this decision contact Ms. Amina Fisher, Office of Vehicle Safety Compliance, the National Highway Traffic Safety Administration (NHTSA), telephone (202) 366-5307, facsimile (202) 366-5930.

**Vehicles Involved:** Affected are approximately 2,764 model year 2012 Hyundai Veracruz vehicles produced beginning on August 9, 2011, through January 8, 2012, that were equipped with 7J x 18 wheel rims at the assembly plant.

**Background Requirement:** Section § 4.3.3 of FMVSS No. 110 specially states:

§ 4.3.3 Additional labeling information for vehicles other than passenger cars. Each vehicle shall show the size designation and, if applicable, the type designation of rims (not necessarily those on the vehicle) appropriate for the tire appropriate for use on that vehicle, including the tire installed as original equipment on the vehicle by the vehicle manufacturer, after each GAWR listed on the certification label required by § 567.4 or § 567.5 of this chapter. This information shall be in the English language, lettered in block capitals and numerals not less than 2.4 millimeters high and in the following format

Truck Example—Suitable Tire-Rim Choice.  
GVWR: 2,441 kilograms (5381 pounds).  
GAWR: Front—1,299 kilograms (2,864 pounds) with P265/70R16 tires, 16 x 8.0 rims at 248 kPa (36 psi) cold single.

GAWR: Rear—1,299 kilograms (2,864 pounds) with P265/70R16 tires, 16 x 8.00 rims, at 248 kPa (36 psi) cold single.

#### *Summary of Hyundai's Analyses:*

Hyundai explains that the noncompliance is that the rim size information required by paragraph § 4.3.3 of FMVSS No. 110 was omitted from the certification labels that it installed on the affected vehicles.

Hyundai stated its belief that the subject noncompliance is inconsequential to motor vehicle safety for the following reasons:

1. The missing rim size information on the certification label is inconsequential as it relates to motor vehicle safety, because this information is readily available to the vehicle owner through other sources that are required to be furnished with the vehicle. The rim size is marked on the rims and is included in the Owner's Manual, which is referenced as an information source by the tire placard which is positioned adjacent to the certification label on the "B" pillar. FMVSS No. 110 § 4.4.2(b)<sup>2</sup> requires that each rim be marked with the rim size designation. The affected vehicles are equipped with rims that are marked with the rim size and meet the requirements of FMVSS No. 110 § 4.4.2.

2. The tire placard required by FMVSS No. 110 § 4.3(d) requires that the tire size designation be provided for the tires installed at the time of the first purchase and FMVSS No. 110 § 4.3(f) requires that the placard state "See Owner's Manual for Additional Information". The affected vehicles are equipped with placards that meet the requirements of FMVSS No. 110 § 4.3.

Hyundai also stated that they are not aware of any notices, bulletins, or other communications that relate directly to the noncompliance sent to more than one manufacturer, distributor, dealer, or purchaser.

Hyundai has additionally informed NHTSA that it has corrected the noncompliance so that all future production vehicles will comply with FMVSS No. 110.

In summation, Hyundai believes that the described noncompliance of the subject vehicles is inconsequential to motor vehicle safety, and that its petition, to exempt from providing recall notification of noncompliance as required by 49 U.S.C. 30118 and remedying the recall noncompliance as required by 49 U.S.C. 30120 should be granted.

**NHTSA Decision:** NHTSA has reviewed and accepts Hyundai's analyses that the noncompliance is inconsequential to motor vehicle safety.

<sup>2</sup> The citation that Hyundai referenced for rim size designation marking requirements in its petition, paragraph § 4.2.2, is incorrect. The correct citation is paragraph § 4.4.2.

Hyundai has provided sufficient documentation that other than the labeling error, the vehicles comply with all other safety performance requirements of FMVSS No. 110. Since the missing information is provided in other locations, Hyundai has met its burden of persuasion. Accordingly, Hyundai's petition is hereby granted, and Hyundai is exempted from the obligation of providing notification of, and a remedy for, that noncompliance under 49 U.S.C. 30118 and 30120.

NHTSA notes that the statutory provisions (49 U.S.C. 30118(d) and 30120(h)) that permit manufacturers to file petitions for a determination of inconsequentiality allow NHTSA to exempt manufacturers only from the duties found in sections 30118 and 30120, respectively, to notify owners, purchasers, and dealers of a defect or noncompliance and to remedy the defect or noncompliance. Therefore, this decision only applies to the vehicles that Hyundai no longer controlled at the time it determined that a noncompliance existed. Therefore, this decision only applies to the approximately 2,764 vehicles that Hyundai no longer controlled at the time that it determined that the noncompliance existed. However, the granting of this petition does not relieve distributors and dealers of the prohibitions on the sale, offer for sale, or introduction or delivery for introduction into interstate commerce of the noncompliant vehicles under their control after Hyundai notified them that the subject noncompliance existed.

**Authority:** 49 U.S.C. 30118, 30120; delegations of authority at 49 CFR 1.95 and 501.8.

Issued on: June 20, 2013.

**Claude H. Harris,**  
Director, Office of Vehicle Safety Compliance.

[FR Doc. 2013-15282 Filed 6-25-13; 8:45 am]

**BILLING CODE 4910-59-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

May 21, 2013.

The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104-13, on or after the date of publication of this notice.

**DATES:** Comments should be received on or before July 26, 2013 to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestion for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at [OIRA\\_Submission@OMB.EOP.GOV](mailto:OIRA_Submission@OMB.EOP.GOV) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8140, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:**

Copies of the submission(s) may be obtained by calling (202) 927-5331, email at [PRA@treasury.gov](mailto:PRA@treasury.gov), or the entire information collection request maybe found at [www.reginfo.gov](http://www.reginfo.gov).

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-0043.

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

*Title:* Consent of Shareholder to Include Specific Amount in Gross Income.

*Form:* 972.

*Abstract:* Form 972 is filed by shareholders of corporations to elect to include an amount in gross income as a dividend. The IRS uses Form 972 as a check to see if an amended return is filed to include the amount in income and to determine if the corporation claimed the correct amount.

*Affected Public:* Individuals or Households.

*Estimated Annual Burden Hours:* 385.

*OMB Number:* 1545-0044.

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

*Title:* Corporation Claim for Deduction for Consent Dividends.

*Form:* 973.

*Abstract:* Corporations file Form 973 to claim a deduction for dividends paid. If shareholders consent and IRS approves, the corporation may claim a deduction for dividends paid, which reduces the corporation's tax liability. IRS uses Form 973 to determine if shareholders have included the dividend in gross income.

*Affected Public:* Private Sector: Businesses and other for-profits.

*Estimated Annual Burden Hours:* 2,210.

*OMB Number:* 1545-0045.

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

*Title:* Claim for Deficiency Dividends Deductions by a Personal Holding

Company, Regulated Investment Company, or Real Estate Investment Trust.

*Form:* 976.

*Abstract:* Form 976 is filed by corporations that wish to claim a deficiency dividend deduction. The deduction allows the corporation to eliminate all or a portion of a tax deficiency. The IRS uses Form 976 to determine if shareholders have included amounts in gross income.

*Affected Public:* Private Sector: Businesses and other for-profits.

*Estimated Annual Burden Hours:* 3,850.

*OMB Number:* 1545-0145.

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

*Title:* Notice to Shareholder of Undistributed Long-Term Capital Gains.

*Form:* 2439.

*Abstract:* Form 2439 is sent by regulated investment companies and real estate investment trusts to report undistributed capital gains and the amount of tax paid on these gains designated under IRC section 852(b)(3)(D) or 857(b)(3)(D). The company, the trust, and the shareholder file copies of Form 2439 with IRS. IRS uses the information to check shareholder compliance.

*Affected Public:* Private Sector: Businesses and other for-profits.

*Estimated Annual Burden Hours:* 29,995.

*OMB Number:* 1545-0240.

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

*Title:* Claim for Refund of Income Tax Return Preparer Penalties.

*Form:* 6118.

*Abstract:* Form 6118 is used by preparers to file for a refund of penalties incorrectly charged. The information enables the IRS to process the claim and have the refund issued to the tax return preparer.

*Affected Public:* Individuals or Households.

*Estimated Annual Burden Hours:* 11,400.

*OMB Number:* 1545-0429.

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

*Title:* Request for Copy of Tax Return.

*Form:* 4605.

*Abstract:* Title 26 USC 7513 allows for taxpayers to request a copy of a tax return. Form 4506 is used by a taxpayer to request a copy of a Federal tax form. The information provided will be used for research to locate the tax form and

to ensure that the requester is the taxpayer or someone authorized by the taxpayer.

*Affected Public:* Individuals or Households.

*Estimated Annual Burden Hours:* 260,000.

*OMB Number:* 1545-0746.

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

*Title:* LR-100-78 (Final) Creditability of Foreign Taxes.

*Abstract:* The information needed is a statement by the taxpayer that it has elected to apply the safe harbor formula of section 1.901-2A(e) of the foreign tax credit regulations. This statement is necessary in order that the IRS may properly determine the taxpayer's tax liability.

*Affected Public:* Private Sector: Businesses and other for-profits, farms.

*Estimated Annual Burden Hours:* 37.

*OMB Number:* 1545-0755.

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

*Title:* TD 7959—Related Group Election With Respect to Qualified Investments in Foreign Base Company Shipping Operations.

*Abstract:* The election described in the attached justification converted an annual election to an election effective until revoked. The computational information required is necessary to assure that the U.S. shareholder correctly reports any shipping income of its controlled foreign corporations which is taxable to that shareholder.

*Affected Public:* Private Sector: Businesses and other for-profits.

*Estimated Annual Burden Hours:* 205.

*OMB Number:* 1545-0956.

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

*Title:* Annual Return of One-Participant (Owners and Their Spouses) Retirement Plan.

*Form:* 5500-EZ.

*Abstract:* Form 5500-EZ is an annual return filed by a one-participant or one-participant and spouse pension plan. The IRS uses this data to determine if the plan appears to be operating properly as required under the law or whether the plan should be audited.

*Affected Public:* Private Sector: Businesses and other for-profits.

*Estimated Annual Burden Hours:* 7,005,000.

*OMB Number:* 1545-1098.

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

*Title:* Arbitrage Restrictions on Tax-Exempt Bonds TD 8418 Final (FI-91-86; FI-90-86; FI-90-91; and FI-1-90).

*Abstract:* This regulation requires state and local governmental issuers of tax-exempt bonds to rebate arbitrage profits earned on non-purpose investments acquired with the bond proceeds. Issuers are required to submit a form with the rebate. The regulations provide for several elections, all of which must be in writing.

*Affected Public:* State, Local, and Tribal Governments.

*Estimated Annual Burden Hours:* 8,550.

*OMB Number:* 1545–1224.

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

*Title:* INTL–112–88 (Final) Allocation and Apportionment of Deduction for State Income Taxes.

*Abstract:* This regulation provides guidance on when and how the deduction for state income taxes is to be allocated and apportioned between gross income from sources within and without the United States in order to determine the amount of taxable income from those sources. The reporting requirements in the regulation affect those taxpayers claiming foreign tax credits who elect to use an alternative method from that described in the regulation to allocate and apportion deductions for state income taxes.

*Affected Public:* Private Sector: Businesses and other for-profits.

*Estimated Annual Burden Hours:* 1,000.

*OMB Number:* 1545–1452.

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

*Title:* FI–43–94 (TD 8649—Final) Regulations Under Section 1258 of the Internal Revenue Code of 1986; Netting Rule for Certain Conversion Transactions.

*Abstract:* Section 1258 recharacterizes capital gains from conversion transactions as ordinary income to the extent of the time value element. This regulation provides that certain gains and losses may be netted for purposes of determining the amount of gain recharacterized.

*Affected Public:* Private Sector: Businesses and other for-profits.

*Estimated Annual Burden Hours:* 5,000.

*OMB Number:* 1545–1455.

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

*Title:* PS–80–93 (TD 8645—Final) Rules for Certain Rental Real Estate Activities.

*Abstract:* The regulation provides rules relating to the treatment of rental

real estate activities of certain taxpayers under the passive activity loss and credit limitations on Internal Revenue Code section 469.

*Affected Public:* Individuals or Households.

*Estimated Annual Burden Hours:* 3,015.

*OMB Number:* 1545–1459.

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

*Title:* Program Sponsor Agreement for Continuing Education for Enrolled Agents.

*Form:* 8498.

*Abstract:* This information relates to the approval of continuing professional education programs for the individuals enrolled to practice before the Internal Revenue Service (enrolled agents).

*Affected Public:* Individuals or Households.

*Estimated Annual Burden Hours:* 300.

*OMB Number:* 1545–1507.

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

*Title:* TD 8701—Treatment of Shareholders of Certain Passive Investment Companies.

*Abstract:* The reporting requirements affect U.S. persons that are direct and indirect shareholders of passive foreign investment companies (PFICs). The IRS uses Form 8621 to identify PFICs, U.S. persons that are shareholders and transactions subject to PFIC taxation and to verify income inclusions, excess distributions and deferred tax amounts.

*Affected Public:* Private Sector: Businesses and other for-profits.

*Estimated Annual Burden Hours:* 100,000.

*OMB Number:* 1545–1534.

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

*Title:* REG–252936–96 (TD 8780—Final) Rewards for Information Relating to Violations of Internal Revenue Laws.

*Abstract:* The regulations relate to rewards for information that results in the detection and punishment of violations of the Internal Revenue Laws.

*Affected Public:* Individuals or Households.

*Estimated Annual Burden Hours:* 30,000.

*OMB Number:* 1545–1551.

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

*Title:* Changes in Methods of Accounting (RP 2011–14).

*Abstract:* This revenue procedure (2011–14) provides the procedures by

which a taxpayer may obtain automatic consent for a change in method of accounting described in the Appendix of this revenue procedure. This revenue procedure amplifies, clarifies, modifies, and supersedes Rev. Proc. 2008–52, 2008–2 C.B. 587, as amplified, clarified, and modified by Rev. Proc. 2009–39, 2009–38 I.R.B. 371, and provides additional changes in methods of accounting for which a taxpayer may obtain automatic consent.

*Affected Public:* Private Sector: Businesses and other for-profits, Not-for-profit institutions, Farms.

*Estimated Annual Burden Hours:* 15,359.

*OMB Number:* 1545–1555.

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

*Title:* REG–115795–97 (Final) General Rules for Making and Maintaining Qualified Electing Fund Elections.

*Abstract:* The regulations provide rules for making section 1295 elections and satisfying annual reporting requirements for such elections, revoking section 1295 elections, and making retroactive section 1295 elections.

*Affected Public:* Private Sector: Businesses and other for-profits.

*Estimated Annual Burden Hours:* 623.

*OMB Number:* 1545–1556.

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

*Title:* TD 8786—Source of Income From Sales of Inventory Partly From Sources Within a Possession of the United States; Source of Income Derived From Certain Purchases from a Corporation Electing Section 936.

*Abstract:* The information requested in section 1.863–3(f)(6) is necessary for the Service to audit taxpayers' return to ensure taxpayers are properly determining the source of their income.

*Affected Public:* Private Sector: Businesses and other for-profits.

*Estimated Annual Burden Hours:* 500.

*OMB Number:* 1545–1559.

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

*Title:* Revenue Procedures 98–46 and 97–44, LIFO Conformity Requirement.

*Abstract:* Revenue Procedure 97–44 permits automobile dealers that comply with the terms of the revenue procedure to continue using the LIFO inventory method despite previous violations of the LIFO conformity requirements of section 472(c) or (e)(2). Revenue Procedure 98–46 modifies Revenue Procedure 97–44 by allowing medium- and heavy-duty truck dealers to take

advantage of the favorable relief provided in Revenue Procedure 97–44.

*Affected Public:* Private Sector: Businesses and other for-profits.

*Estimated Annual Burden Hours:* 100,000.

*OMB Number:* 1545–1583.

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

*Title:* REG–209322–82 (TD 8841—Final), Return of Partnership Income.

*Abstract:* Information is required to enable the IRS to verify that a taxpayer is reporting the correct amount of income or gain or claiming the correct amount of losses, deductions, or credits from that taxpayer's interest in the partnership.

*Affected Public:* Private Sector: Businesses and other for-profits.

*Estimated Annual Burden Hours:* 1.

*OMB Number:* 1545–1700.

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

*Title:* Qualified Subchapter S Subsidiary Election.

*Form:* 8869.

*Abstract:* Effective for tax years beginning after December 31, 1996, Internal Revenue Code section 1361(b)(3) allows an S corporation to own a corporate subsidiary, but only if it is wholly owned. To do so, the parent S corporation must elect to treat the wholly owned subsidiary as a qualified subchapter S subsidiary (QSub). Form 8869 is used to make this election.

*Affected Public:* Private Sector: Businesses and other for-profits.

*Estimated Annual Burden Hours:* 40,750.

*OMB Number:* 1545–1704.

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

*Title:* Revenue Procedure 200–41—Change in Minimum Funding Method.

*Abstract:* This revenue procedure provides a mechanism whereby a plan sponsor or plan administrator may obtain a determination from the Internal Revenue Service that its proposed change in the method of funding its pension plan(s) meets the standards of section 412 of the Internal Revenue Code.

*Affected Public:* Private Sector: Businesses and other for-profits.

*Estimated Annual Burden Hours:* 5,400.

*OMB Number:* 1545–1706.

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

*Title:* TD 9315—Section 1503(d) Closing Agreement Requests.

*Abstract:* Revenue Procedure 2000–42 informs taxpayers of the information they must submit to request a closing agreement under Reg. S1.1503–2(g)(2)(iv)(B)(2)(i) to prevent the recapture of dual consolidated losses (DCLs) upon the occurrence of certain triggering events. TD 9315 contains regulations under section 1503(d) of the Internal Revenue Code (Code) regarding dual consolidated losses. Section 1503(d) generally provides that a dual consolidated loss of a dual resident corporation cannot reduce the taxable income of any other member of the affiliated group unless, to the extent provided in regulations, the loss does not offset the income of any foreign corporation. Similar rules apply to losses of separate units of domestic corporations. These regulations address various dual consolidated loss issues, including exceptions to the general prohibition against using a dual consolidated loss to reduce the taxable income of any other member of the affiliated group.

*Affected Public:* Private Sector: Businesses and other for-profits.

*Estimated Annual Burden Hours:* 2,000.

*OMB Number:* 1545–1718.

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

*Title:* REG–106030–98 (TD 9305—Final) Source of Income from Certain Space and Ocean Activities; Also, Source of Communications Income.

*Abstract:* This document contains regulations under section 863(d) governing the source of income from certain space and ocean activities. It also contains regulations under section 863(a), (d), and (e) governing the source of income from certain communications activities. In addition, this document contains final regulations under section 863(a) and (b), amending the regulations in § 1.863–3 to conform those regulations to these final regulations. These regulations primarily affect persons who derive income from activities conducted in space, or on or under water not within the jurisdiction of a foreign country, possession of the United States, or the United States (in international water). The regulations also affect persons who derive income from transmission of communications.

*Affected Public:* Private Sector: Businesses and other for-profits.

*Estimated Annual Burden Hours:* 1,250.

*OMB Number:* 1545–1817.

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

*Title:* Application for United States Residency Certification.

*Form:* 8802.

*Abstract:* All requests for U.S. residency certification must be received on Form 8802, Application for United States Residency Certification. This application must be sent to the Philadelphia Service Center. As proof of residency in the United States and of entitlement to the benefits of a tax treaty, U.S. treaty partner countries require a U.S. Government certification that you are a U.S. citizen, U.S. corporation, U.S. partnership, or resident of the United States for purposes of taxation.

*Affected Public:* Individual or Households.

*Estimated Annual Burden Hours:* 363,000.

*OMB Number:* 1545–1966.

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

*Title:* TD 9263 (Final) Income Attributable to Domestic Production Activities.

*Abstract:* This document contains final regulations concerning the deduction for income attributable to domestic production activities under section 199 of the Internal Revenue Code. Section 199 was enacted as part of the American Jobs Creation Act of 2004 (Act). The regulations will affect taxpayers engaged in certain domestic production activities.

*Affected Public:* Private Sector: Businesses and other for-profits.

*Estimated Annual Burden Hours:* 9,000.

*OMB Number:* 1545–1981.

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

*Title:* Alternative Fuel Vehicle Refueling Property Credit.

*Form:* 8911.

*Abstract:* IRC section 30C allows a credit for alternative fuel vehicle refueling property. Form 8911 will be used by taxpayers to claim the credit.

*Affected Public:* Private Sector: Businesses and other for-profits.

*Estimated Annual Burden Hours:* 3,420,759.

*OMB Number:* 1545–2028.

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

*Title:* Notice 2008–33—Fuel Cell Motor Vehicle Credit.

*Abstract:* This notice sets forth interim guidance, pending the issuance of regulations, relating to the new fuel cell motor vehicle credit under § 30B(a)(1) and (b) of the Internal Revenue Code.

*Affected Public:* Private Sector: Businesses or other for-profits.  
*Estimated Annual Burden Hours:* 200.  
*OMB Number:* 1545–2031.  
*Type of Review:* Extension without change of a currently approved collection.

*Title:* TD 9365—Railroad Track Maintenance Credit.

*Abstract:* This document contains regulations that provide rules for claiming the railroad track maintenance credit under section 45G of the Internal Revenue Code for qualified railroad track maintenance expenditures paid or incurred by a Class II or Class III railroad and other eligible taxpayers during the taxable year. These regulations reflect changes to the law made by the American Jobs Creation Act of 2004 and the Gulf Opportunity Zone Act of 2005.

*Affected Public:* Private Sector: Businesses or other for-profits.  
*Estimated Annual Burden Hours:* 1,375.

*OMB Number:* 1545–2156.

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

*Title:* Revenue Procedure 2010–13, Disclosure of Activities Grouped under Section 469.

*Abstract:* This revenue procedure requires taxpayers to report to the Internal Revenue Service their groupings and regroupings of activities and the addition of specific activities within their existing groupings of activities for purposes of section 469 of the Internal Revenue Code and § 1.469–4 of the Income Tax Regulations.

*Affected Public:* Private Sector: Businesses or other for-profits.  
*Estimated Annual Burden Hours:* 39,000.

*OMB Number:* 1545–2159.

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

*Title:* Notice Concerning Fiduciary Relationship of Financial Institution.  
*Form:* 56–F.

*Abstract:* The filing of Form 56–F by a fiduciary (FDIC or other federal agency acting as a receiver or conservator of a failed financial institution (bank or thrift) gives the IRS the necessary information to submit send letters, notices, and notices of tax liability to the federal fiduciary now in charge of the financial institution rather than sending the notice, etc. to the institution's last known address.

*Affected Public:* Private Sector: Businesses or other for-profits.

*Estimated Annual Burden Hours:* 997.

**Dawn D. Wolfgang,**  
*Treasury PRA Clearance Officer.*  
 [FR Doc. 2013–15263 Filed 6–25–13; 8:45 am]  
**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Office of the Comptroller of the Currency

### FEDERAL DEPOSIT INSURANCE CORPORATION

### NATIONAL CREDIT UNION ADMINISTRATION

#### Agency Information Collection Activities; Information Collection Renewal; Reverse Mortgage Products: Guidance for Managing Compliance and Reputation Risks

**AGENCIES:** Office of the Comptroller of the Currency, Treasury (OCC); Federal Deposit Insurance Corporation (FDIC); and National Credit Union Administration (NCUA).

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

**SUMMARY:** The OCC, FDIC, and NCUA (the Agencies), are soliciting public comment on the renewal of a collection of information by the Agencies. Under the Paperwork Reduction Act of 1995 (PRA), Federal agencies are required to publish notice in the **Federal Register** concerning each proposed collection of information, including each proposed extension of an existing collection of information, and to allow 60 days for public comment in response to the notice.

The Agencies are soliciting comment concerning renewal of their information collection titled, “Reverse Mortgage Products: Guidance for Managing Compliance and Reputation Risks.”

**DATES:** Comments must be received by August 26, 2013.

#### ADDRESSES:

**OCC:** Because paper mail in the Washington, DC area and at the OCC is subject to delay, commenters are encouraged to submit comments by email if possible. Comments may be sent to: Legislative and Regulatory Activities Division, Office of the Comptroller of the Currency, Attention: 1557–0246, 400 7th Street SW., Suite 3E–218, Mail Stop 9W–11, Washington, DC 20219. In addition, comments may be sent by fax to (571) 465–4326 or by electronic mail to

[regs.comments@occ.treas.gov](mailto:regs.comments@occ.treas.gov). You may personally inspect and photocopy comments at the OCC, 400 7th Street SW., Washington, DC 20219. For

security reasons, the OCC requires that visitors make an appointment to inspect comments. You may do so by calling (202) 649–6700. Upon arrival, visitors will be required to present valid government-issued photo identification and to submit to security screening in order to inspect and photocopy comments.

All comments received, including attachments and other supporting materials, are part of the public record and subject to public disclosure. Do not enclose any information in your comment or supporting materials that you consider confidential or inappropriate for public disclosure.

**FDIC:** Interested parties are invited to submit written comments. All comments should refer to the name of the collection, “Reverse Mortgage Products Guidance.” Comments may be submitted by any of the following methods:

- <http://www.fdic.gov/regulations/laws/federal/notices.html>.
- *Email:* [comments@fdic.gov](mailto:comments@fdic.gov). Include the name and number of the collection in the subject line of the message.
- *Mail:* Gary A. Kuiper (202) 898–3877, Counsel, Federal Deposit Insurance Corporation, NYA–5046, 550 17th Street NW., Washington, DC 20429.
- *Hand Delivery:* Comments may be hand-delivered to the guard station at the rear of the 550 17th Street Building (located on F Street), on business days between 7:00 a.m. and 5:00 p.m.

A copy of the comments may also be submitted to the FDIC Desk Officer, Office of Information and Regulatory Affairs, Office of Management and Budget, New Executive Office Building, Room 10235, Washington, DC 20503.

**NCUA:** You may submit comments by any of the following methods (Please send comments by one method only):

- *Federal eRulemaking Portal:* <http://www.regulations.gov>. Follow the instructions for submitting comments.
- *NCUA Web site:* <http://www.ncua.gov/Resources/RegulationsOpinionsLaws/ProposedRegulations.aspx> Follow the instructions for submitting comments.
- *Email:* Address to [regcomments@ncua.gov](mailto:regcomments@ncua.gov). Include “[Your name] Comments on Reverse Mortgage Products Guidance,” in the email subject line.
- *Fax:* (703) 518–6319. Use the subject line described above for email.
- *Mail:* Address to Mary F. Rupp, Secretary of the Board, National Credit Union Administration, 1775 Duke Street, Alexandria, Virginia 22314–3428.
- *Hand Delivery/Courier:* Same as mail address.