

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.

Paragraph S7.8.5 of FMVSS No. 108 requires:

S7.8.5 When activated in a steady-burning state, headlamps shall not have any styling ornament or other feature, such as a translucent cover or grill, in front of the lens. Headlamp wipers may be used in front of the lens provided that the headlamp system is designed to conform with all applicable photometric requirements with the wiper stopped in any position in front of the lens. When a headlamp system is installed on a motor vehicle, it shall be aimable with at least one of the following: An externally applied aiming device, as specified in S7.8.5.1; an on-vehicle headlamp aiming device installed by the vehicle or lamp manufacturer, as specified in S7.8.5.2; or by visual/optical means, as specified in S7.8.5.3.

MB described the noncompliance as the presence of protective grills mounted in front of the headlamps.

In its petition MBUSA argues that the noncompliance is inconsequential to motor vehicle safety for the following reasons:

(1) The standard does not account for a headlamp grill that does not pose any risk of scratching or condensation buildup, force the beam to pass through an additional layer of glazing, or cause deterioration of photometric performance due to the presence of a grill. The design of the G-Class grill allows full luminosity, in compliance with the performance requirements of FMVSS No. 108 and creates no interference with the normal, long-term operation of the headlamps. Accordingly, as with the stated exception in FMVSS No. 108 for headlamp wipers, MBUSA petitions that this protected safety device, like wipers, should be allowed on the affected vehicles.

(2) The grills are attached with clamping screws to the vehicle body. The screws and grills do not touch the headlamp assemblies in any way, eliminating any possibility of scratching or cracking the headlamps. The grills also provide additional protection against environmental conditions to ensure long-term performance of the headlamps.

(3) Rather than degrade the long term luminosity of the headlamps, the grills promote performance by protecting the headlamps from debris and other environmental conditions.

(4) Photometric testing conducted in 2006 shows that the headlamps meet all performance requirements with the grills intact.

(5) DAG also tested headlamps that had been mounted on a vehicle with a grill since October 2006. The photometric performance of these headlamps still showed no accelerated deterioration nor any other indications of affected use.

(6) To date, MBUSA has received no reports of any concerns relating to the grills or any indications that the grills in any way interfere with the performance of the vehicle's lighting.

Supported by the above stated reasons, MB believes that the described FMVSS No. 108 noncompliance is inconsequential to motor vehicle safety, and that its petition, to exempt it 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.

Interested persons are invited to submit written data, views, and arguments on this petition. Comments must refer to the docket and notice number cited at the beginning of this notice and be submitted by any of the following methods:

a. By mail addressed to: U.S. Department of Transportation, Docket Operations, M-30, West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue, SE., Washington, DC 20590.

b. By hand delivery to U.S. Department of Transportation, Docket Operations, M-30, West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue, SE., Washington, DC 20590. The Docket Section is open on weekdays from 10 a.m. to 5 p.m. except Federal holidays.

c. Electronically: By logging onto the Federal Docket Management System (FDMS) Web site at <http://www.regulations.gov>. Follow the online instructions for submitting comments. Comments may also be faxed to 1-202-493-2251.

Comments must be written in the English language, and be no greater than 15 pages in length, although there is no limit to the length of necessary attachments to the comments. If comments are submitted in hard copy form, please ensure that two copies are provided. If you wish to receive confirmation that your comments were received, please enclose a stamped, self-addressed postcard with the comments. Note that all comments received will be posted without change to <http://www.regulations.gov>, including any personal information provided.

Documents submitted to a docket may be viewed by anyone at the address and times given above. The documents may also be viewed on the Internet at

<http://www.regulations.gov> by following the online instructions for accessing the dockets. DOT's complete Privacy Act Statement is available for review in the **Federal Register** published on April 11, 2000 (65 FR 19477-78).

The petition, supporting materials, and all comments received before the close of business on the closing date indicated below will be filed and will be considered. All comments and supporting materials received after the closing date will also be filed and will be considered to the extent possible. When the petition is granted or denied, notice of the decision will be published in the **Federal Register** pursuant to the authority indicated below.

*Comment Closing Date:* February 24, 2011.

**Authority:** 49 U.S.C. 30118, 30120; Delegations of authority at CFR 1.50 and 501.8.

Issued on: January 18, 2011.

**Claude H. Harris,**

*Acting Associate Administrator for Enforcement.*

[FR Doc. 2011-1416 Filed 1-24-11; 8:45 am]

**BILLING CODE 4910-59-P**

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

January 18, 2011.

The Department of the Treasury will submit the following public information collection requirement to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13 on or after the publication date of this notice. A copy of the submission may be obtained by calling the Bureau Information Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury PRA Clearance Officer, Department of the Treasury, 1750 Pennsylvania Avenue, NW., Suite 11010, Washington, DC 20220.

**DATES:** Written comments should be received on or before February 24, 2011 to be assured of consideration.

### Community Development Financial Institutions (CDFI) Fund

*OMB Number:* 1559-0025.

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

*Title:* Native American CDFI Assistance (NACA) Program Application.

*Form:* CDFI 0009.

*Description:* Through the Native American CDFI Assistance Program, the CDFI Fund will provide technical assistance to CDFIs already serving Native American communities as well as technical assistance to help Native American Communities form new CDFIs.

*Estimated Total Burden Hours:* 8,000 hours.

*CDFI Fund Clearance Officer:* Michael Jones, Community Development Financial Institutions Fund, Department of the Treasury, 601 13th Street, NW., Suite 200 South, Washington, DC 20005; (202) 622-2461.

*OMB Reviewer:* Shagufta Ahmed, Office of Management and Budget, New Executive Office Building, Room 10235, Washington, DC 20503; (202) 395-7873.

**Dawn D. Wolfgang,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2011-1517 Filed 1-24-11; 8:45 am]

**BILLING CODE 4810-70-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Proposed Collection; Comment Request for Form 1040 and Schedules A, B, C, C-EZ, D, D-1, E, EIC, F, H, J, R, and SE, Form 1040A, Form 1040EZ, Form 1040NR, Form 1040NR-EZ, Form 1040X, and All Attachments to These Forms**

**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 continuing information collections, as required by the Paperwork Reduction Act of 1995 (PRA), Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). This notice requests comments on all forms used by individual taxpayers: Form 1040, U.S. Individual Income Tax Return, and Schedules A, B, C, C-EZ, D, D-1, E, EIC, F, H, J, R, and SE; Form 1040A; Form 1040EZ; Form 1040NR; Form 1040NR-EZ; Form 1040X; and all attachments to these forms (*see* the Appendix to this notice).

**DATES:** Written comments should be received on or before March 28, 2011 to be assured of consideration.

**ADDRESSES:** Direct all written comments to The OMB Unit, SE:W:CAR:MP:T:T:SP, Internal Revenue

Service, Room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224.

#### **FOR FURTHER INFORMATION CONTACT:**

Requests for additional information should be directed to Chief, RAS:R:TAM, NCA 7th Floor, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224.

#### **SUPPLEMENTARY INFORMATION:**

#### **PRA Approval of Forms Used by Individual Taxpayers**

Under the PRA, OMB assigns a control number to each "collection of information" that it reviews and approves for use by an agency. The PRA also requires agencies to estimate the burden for each collection of information. Burden estimates for each control number are displayed in (1) PRA notices that accompany collections of information, (2) **Federal Register** notices such as this one, and (3) OMB's database of approved information collections.

#### **Taxpayer Burden Model**

The Individual Taxpayer Burden Model (ITBM) estimates burden experienced by individual taxpayers when complying with Federal tax laws and incorporates results from a survey of tax year 2007 individual taxpayers, conducted in 2008 and 2009. The approach to measuring burden focuses on the characteristics and activities undertaken by individual taxpayers in meeting their tax return filing obligations.

Burden is defined as the time and out-of-pocket costs incurred by taxpayers in complying with the Federal tax system and are estimated separately. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples include tax return preparation fees, the purchase price of tax preparation software, submission fees, photocopying costs, postage, and phone calls (if not toll-free).

The methodology distinguishes among preparation method, taxpayer activities, taxpayer type, filing method, and income level. Indicators of tax law and administrative complexity, as reflected in the tax forms and instructions, are incorporated into the model.

Preparation methods reflected in the model are as follows:

- Self-prepared without software,
- Self-prepared with software, and
- Use of a paid preparer or tax professional.

Types of taxpayer activities reflected in the model are as follows:

- Recordkeeping,

- Tax planning,
- Gathering tax materials,
- Use of services (IRS and other),
- Form completion, and
- Form submission (electronic and paper).

#### **Taxpayer Burden Estimates**

Summary level results using this methodology are presented in Table 1 below. The data shown are the best forward-looking estimates available for income tax returns filed for tax year 2010. Note that the estimates presented in this table differ from those published in the tax form instructions and publications. Revised estimates presented herein reflect legislation approved after the IRS Forms and Publications print deadline.

Table 1 shows burden estimates by form type and type of taxpayer. Time burden is further broken out by taxpayer activity. The largest component of time burden for all taxpayers is recordkeeping, as opposed to form completion and submission. In addition, the time burden associated with form completion and submission activities is closely tied to preparation method.

Both time and cost burdens are national averages and do not necessarily reflect a "typical" case. For instance, the average time burden for all taxpayers filing a 1040, 1040A, or 1040EZ is estimated at 19 hours, with an average cost of \$250 per return. This average includes all associated forms and schedules, across all preparation methods and all taxpayer activities. Taxpayers filing Form 1040 have an expected average burden of about 24 hours and \$310; the average burden for taxpayers filing Form 1040A is about 9 hours and \$130; and the average for Form 1040EZ filers is about 7 hours and \$60. However, within each of these estimates, there is significant variation in taxpayer activity. Similarly, tax preparation fees vary extensively depending on the taxpayer's tax situation and issues, the type of professional preparer, and the geographic area.

The estimates include burden for activities up through and including filing a return but do not include burden associated with post-filing activities. However, operational IRS data indicate that electronically prepared and e-filed returns have fewer arithmetic errors, implying a lower associated post-filing burden.

#### **Proposed PRA Submission to OMB**

*Title:* U.S. Individual Income Tax Return.

*OMB Number:* 1545-0074.