

Category of respondent	Number of respondents	Participation time (minutes)	Burden (hours)
Recruit/Screening call (assumes 20% qualify; are available and interested in participating in the focus group) .....	560	5	46.7
Participation in 90-minute group .....	72	90	108
Total Burden .....			154.7

*Estimated Costs to Respondents:* \$2,484.00.

The only cost burdens respondents will incur are costs related to travel to and from the research location. The costs are minimal and are expected to be offset by the honorarium that will be provided to all research participants. NHTSA estimates that each of the focus group participants will travel less than 30-miles one-way to the focus group location. Using the IRS standard mileage rate of \$0.575 per mile,<sup>5</sup> each respondent is expected to incur no more than \$34.50 in transportation costs. Therefore, NHTSA estimates that the total costs to all respondents will be \$2,484.00.

*Public Comments Invited:* The results of this research will be used to inform communications for the New Car Assessment Program, also known as the Government 5-Star Safety Ratings program. Comments are invited on (1) whether the proposed collection of information is necessary for the proper performance of the functions of the Department, including whether the information will have practical utility; (2) the accuracy of the Department's estimate of the burden of the proposed information collection; (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 the use of automated collection techniques or other forms of information technology. The agency will summarize and/or include your comments in the request for OMB's clearance of this information collection.

(Authority: The Paperwork Reduction Act of 1995; 44 U.S.C. Chapter 35, as amended; 49 CFR 1.49; and DOT Order 1351.29)

Issued on: April 22, 2020.

**James Kenneth Schulte,**

*Acting Associate Administrator, Office of Communications and Consumer Information.*

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<sup>5</sup> From Internal Revenue Services' 2020 Standard Mileage Rate for business miles driven. <https://www.irs.gov/pub/irs-drop/n-20-05.pdf>, last accessed March 26, 2020.

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Proposed Collection; Comment Request for Regulation Project**

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

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

**SUMMARY:** The Internal Revenue Service (IRS), 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 information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Residence of Trusts and Estates—7701.

**DATES:** Written comments should be received on or before June 29, 2020 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Kinna Brewington, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulation should be directed to Martha R. Brinson, at (202) 317-5753, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [Martha.R.Brinson@irs.gov](mailto:Martha.R.Brinson@irs.gov).

**SUPPLEMENTARY INFORMATION:** *Title:* Residence of Trusts and Estates—7701.

*OMB Number:* 1545-1600.

*Regulation Project Number:* TD 8813.

*Abstract:* This regulation provides the procedures and requirements for making the election to remain a domestic trust in accordance with section 1161 of the Taxpayer Relief Act of 1997. The information submitted by taxpayers will be used by the IRS to determine if a trust is a domestic trust or a foreign trust.

*Current Actions:* There are no changes being made to this regulation.

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

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 222.

*Estimated Time per Respondent:* 31 minutes.

*Estimated Total Annual Burden Hours:* 114.

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. Comments will be 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 has 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 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 22, 2020.

**Martha R. Brinson,**

*Tax Analyst.*

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**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Proposed Collection; Comment Request for Form 8874-B**

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