

approval. There is no historical annualized cost to the Federal government for FMVSS No. 307.

FMVSS No. 308 specifies requirements for the integrity of compressed hydrogen storage systems (CHSS). Each hydrogen container must have a permanent label containing manufacturer contact information, the container serial number, manufacturing date, date of removal from service, and applicable BP_O burst pressure.

It is estimated that vehicle manufacturers will provide labels on 10 different hydrogen container models. Since manufacturers have provided CNG containers with similar labels for many years, it is estimated that manufacturers will have a generalized label template which only requires only minor adjustments for hydrogen and then population with their current contact information, the container serial number, manufacturing date, date of removal from service, and applicable BP_O burst pressure. There is an annual 1.0-hour burden for manufacturers to have a Mechanical Drafter put the correct information into a label template to create a model specific label. The annual burden for this label creation is 10 hours (10 hydrogen container model labels¹⁸ * 1.0 hour per model label) and \$478 (10 hydrogen container models labels * 1.0 hour per model label * \$33.62 labor rate per hour + 70.3% of labor rate as total wage compensation). Manufacturers will also bear a cost burden of \$7,665 (10,500 hydrogen containers * \$0.730 per label) for the required labels to be attached to the hydrogen containers. The combined total annual burden to vehicle manufacturers from the requirements to have the specified label text on hydrogen containers is 10 hours and \$8,143. These hours and cost burdens represent a new addition to this information collection request because the standard was promulgated after the request's previous approval. There is no historical annualized cost to the Federal government for FMVSS No. 308

Description of the Need for the Information and Proposed Use of the Information: All labeling included in this collection is placed on motor vehicle equipment at the time it is manufactured. All safety labeling requirements are necessary for vehicle use on the nation's highways. The lack of labeling could allow improper items of motor vehicle equipment to be

installed on motor vehicles and could be the subject of failures or inadequate injury mitigations—increasing the risk for vehicle crashes, severe injuries, and even deaths. Lack of airbag warning labels could encourage placement of children in the front passenger seating position, where the child would be less safe in an accident than if placed in a back-row seating position. The lack of CNG vehicle and container labeling could result in improper use of CNG containers resulting in a fire or explosion. The lack of hydrogen vehicle and hydrogen storage system container labeling could result in improper use of hydrogen containers resulting in a fire or explosion.

As for the identification of glazing manufacturers, the collection of information is only required one time. Absence of this DOT code mark would mean the glazing material would be available to the public without manufacturer's proof that the material passed minimum safety standards. Additionally, if the information were not collected, the ability to determine the identification of the glazing manufacturer in crashes involving defects would be placed in jeopardy.

Affected Public: Vehicle glazing manufacturers.

Estimated Number of Respondents: 22.

Frequency: On occasion.

Number of Responses: NHTSA anticipates that approximately 22 new prime glazing manufacturers per year will contact the agency and request a manufacturer identification number. These new glazing manufacturers must submit one application, one time, identifying their company. In turn, the agency responds by assigning them a unique manufacturer number. For other collections in this notice, no response is necessary from manufacturers. These labels are only required to be placed on each master cylinder reservoir, glazing pane, sun visor, dashboard, each seat belt, each CNG vehicle, each motor vehicle CNG container, each hydrogen vehicle, and each motor vehicle hydrogen storage system container intended for retail sale in the United States. Therefore, the number of respondents is limited to the glazing manufacturers requesting a manufacturer identification number.

Estimated Total Annual Burden Hours: 35,126.

Estimated Total Annual Burden Cost: \$23,608,211.

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 Department, including whether the information will have practical utility; (b) the accuracy of the Department's estimate of the burden of the proposed information collection; (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 automated collection techniques or other forms of information technology.

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

Jane Doherty,

Acting Associate Administrator for Rulemaking.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request on Long-Term Care Premiums Paid Statement

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of information collection; request for comments.

SUMMARY: In accordance with the Paperwork Reduction Act of 1995, the IRS is inviting comments on the information collection request outlined in this notice.

DATES: Written comments should be received on or before June 8, 2026 to be assured of consideration.

ADDRESSES: Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to pra.comments@irs.gov. Include OMB Control No. 1545-NEW in the subject line of the message.

FOR FURTHER INFORMATION CONTACT:

View the latest drafts of the tax forms related to the information collection listed in this notice at <https://www.irs.gov/draft-tax-forms>. Requests for additional information or copies of this collection should be directed to Jason Schoonmaker, (801)-620-6008.

SUPPLEMENTARY INFORMATION: The IRS, in accordance with the Paperwork Reduction Act of 1995 (PRA) (44 U.S.C. 3506(c)(2)(A)), provides the general public and Federal agencies with an opportunity to comment on proposed, revised, and continuing collections of information. This helps the IRS assess

¹⁸ NHTSA estimates there are annually 10 motor vehicle hydrogen containers requiring labels (3 passenger car models, 4 medium/heavy trucks models, and 3 transit bus models). Each vehicle model will have only one unique label that is applied to each of that model's containers.

the impact and minimize the burden of its information collection requirements. 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.

Title: Long-Term Care Premiums Paid Statement.

OMB Control Number: 1545-NEW.

Form Number: 1099-LPS.

Abstract: Internal Revenue Code (IRC) section 401(a)(39)(E) respectively defines a long-term care premium statement and its requirements. IRC section 6050Z defines requirements of reporting, statements to be furnished, contracts or coverage covering more than one insured, and statements to be furnished on request. Issuers of certified long-term care insurance that files a long-term care premium statement use

Form 1099-LPS to report long-term care insurance contracts.

Current Actions: This form is being submitted for new OMB approval.

Type of Review: New collection.

Affected Public: Individuals and households, Business or other for-profit organizations.

Estimated Number of Respondents: 115.

Estimated Number of Responses: 115.

Estimated Time per Response: 12 minutes.

Estimated Total Annual Burden Hours: 23.

Approved: April 6, 2026.

Jason M. Schoonmaker,

Tax Analyst.

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