

Corp. filled and transported compressed gas cylinders without verifying their suitability for continued service. Komer Carbonic Corp. fills and offers cylinders containing Carbon dioxide, for restaurants and other establishments.

FOR FURTHER INFORMATION CONTACT:

Komer Carbonic Corp.: Mr. Dave Bamford, President or Mr. Mike Bamford, Vice President, 12120 Cloverdale Street, Detroit, MI 48204, Telephone 313-931-7373, to arrange for the return of these empty cylinders.

SUPPLEMENTARY INFORMATION: As a result of an extensive investigation of cylinder fillers in the Detroit Metropolitan area, PHMSA determined that Komer Carbonic Corp. improperly filled various types of high pressure US DOT cylinders with compressed gases without verifying that they met the appropriate safety requirements for continued use. US DOT Cylinders filled with carbon dioxide must be successfully requalified through a visual inspection and a pressure test at least once every 5 years. Cylinders that are not properly requalified as required may not possess the structural integrity to safely contain their contents under pressure during normal transportation and use. Extensive property damage, serious personal injury, or death could result from a rupture of a cylinder.

Because Komer Carbonic Corp. did not ensure their cylinders were requalified prior to filling them, and the potential exists for a catastrophic failure, PHMSA questions the condition of all of the cylinders owned and filled by Komer Carbonic Corp. in the past 5 years. These cylinders should be considered unsafe and unauthorized for the filling of hazardous material unless and until they are first subjected to a visual inspection and pressure test by an individual or company authorized by DOT to requalify DOT specification cylinders. Anyone who had their carbonated beverage service cylinders filled or provided by Komer Carbonic Corp. is advised to remove these cylinders from service immediately and contact a cylinder filler to have the cylinders depressurized. Komer Carbonic Corp. will contact their customers with further instructions on returning the empty cylinders.

Issued in Washington, DC, on September 18, 2013.

R. Ryan Posten,

Deputy Associate Administrator for Hazardous Materials Safety.

[FR Doc. 2013-23080 Filed 9-23-13; 8:45 am]

BILLING CODE 4910-60-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Revenue Procedure 2010-52

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, 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, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Revenue Procedure 2010-52, Extension of the Amortization Period.

DATES: Written comments should be received on or before November 25, 2013 to be assured of consideration.

ADDRESSES: Direct all written comments to Yvette Lawrence, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the revenue procedure should be directed to LaNita Van Dyke at Internal Revenue Service, room 6511, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at Lanita.VanDyke@irs.gov

SUPPLEMENTARY INFORMATION:

Title: Extension of the Amortization Period.

OMB Number: 1545-1890.

Revenue Procedure Number: Revenue Procedure 2010-52.

Abstract: Revenue Procedure 2010-52 describes the procedure by which the plan sponsor of a multiemployer pension plan may request and obtain approval of an extension of an amortization period in accordance with section 431(d) of the Code. Rev. Proc. 2008-67 superseded. Rev. Proc. 2010-4 modified.

Current Actions: There are no changes being made to the revenue procedure at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, not-for-profit institutions, and farms.

Estimated Number of Respondents: 25.

Estimated Annual Average Time Per Respondent: 100 hours.

Estimated Total Annual Hours: 2,500. 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: August 30, 2013.

R. Joseph Durbala,
IRS Tax Analyst.

[FR Doc. 2013-23116 Filed 9-23-13; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 8453-EMP, Form 8453-F, Form 8453-FE, Form 8879-F, and 8879-EMP.

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, 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, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 8453-F, U.S. Estate of Trust Income Tax Declaration and Signature for Electronic and Magnetic Media Filing; Form 8453-FE, U.S. Estate or Trust Declaration and Signature for an IRS e-file Return; Form 8453-EMP, Employment Tax Declaration for an IRS e-file Return; Form 8879-EMP, IRS e-file Signature Authorization for Forms 940, 941, 941-PR, 941-SS, 943, 943-PR, 944, and 945; and Form 8879-F, IRS e-file Signature Authorization for Form 1041.

DATES: Written comments should be received on or before November 25, 2013 to be assured of consideration.

ADDRESSES: Direct all written comments to Yvette B. Lawrence, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the form and instructions should be directed to Gerald J. Shields, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224 or through the Internet at Gerald.J.Shields@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Employment Tax Declaration for an IRS e-file Return.

OMB Number: 1545-0967.

Form Numbers: 8453-EMP.

Abstract: This process would allow CI, Exam, Audit, and other IRS employees' immediate access to the signature document (tax return), instead of submitting a manual request for the document and waiting for someone to manually search, find, and copy/fax/mail the document to them. Data will be used to verify and affirm the 94X series of forms (excluding the amended series of returns) taxpayer's signature. The expected respondents will be taxpayers, who file a 94X series of form.

Title: U.S. Estate of Trust Income Tax Declaration and Signature for Electronic and Magnetic Media Filing.

OMB Number: 1545-0967.

Form Numbers: 8453-F.

Abstract: This form is used to secure taxpayer signatures and declarations in conjunction with electronic or magnetic media filing of trust and fiduciary income tax returns, Form 8453-F, together with the electronic or magnetic media transmission, will comprise the taxpayer's income tax return (Form 1041).

Title: U.S. Estate or Trust Declaration and Signature for an IRS e-File Return.

OMB Number: 1545-0967.

Form Numbers: 8453-FE.

Abstract: This is a new form for the SB/SE division of the IRS. It is very similar to existing IRS Form 8453-F, U.S. Estate or Trust Income Tax Declaration and Signature for Electronic Filing. This form will only be used as a signature letter to Form 1041.

This new form was requested by the Mod-E file division of the IRS, and approved by the SB/SE. It is used as an electronic signature letter for Form 1041, whenever Form 1041 is filed electronically. Form 8453-FE is associated with E-file, while Form 8453-F is associated with Legacy. For 2013, both forms will be used. However, in the future, Form 8453-F will be retired when Legacy is no longer used by the IRS. The authorizing statute is 26 USC Section 7502, Electronic Filing.

Title: IRS e-file Signature Authorization for Form 1041.

OMB Number: 1545-0967.

Form Number: 8879-F.

Abstract: This form has been created to provide e-file signature authorization for Form 1041 to foster IRS policy promoting e-filing of returns. The form is necessary to support modernized e-file initiatives. This form will reduce paper processing and handling of forms 1041, schedule K-1 (Form 1041), and related forms and schedules.

Title: IRS e-file Signature Authorization for Forms 940, 941, 941-PR, 941-SS, 943, 943-PR, 944, and 945.

OMB Number: 1545-0967.

Form Number: 8879-EMP.

Abstract: This process would allow CI, Exam, Audit, and other IRS employees' immediate access to the signature document (tax return), instead of submitting a manual request for the document and waiting for someone to manually search, find, and copy/fax/mail the document to them. Data will be used to verify and affirm the 94X series of Forms (excluding the amended series of returns) taxpayer's signature. Form 8879-EMP will enable an ERO to file and sign electronically.

Current Actions: There are changes being made to the information collection at this time.

Type of Review: Revision of a currently approved collection.

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

Estimated Number of Respondents: 2,000.

Estimated Time Per Respondent: 53 minutes.

Estimated Total Annual Burden Hours: 1,750.

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: August 27, 2013.

Allan M. Hopkins,
Tax Analyst.

[FR Doc. 2013-23120 Filed 9-23-13; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 3911

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, 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, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 3911, Taxpayer Statement Regarding Refund.