

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 982, Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment).

**DATES:** Written comments should be received on or before July 13, 2009 to be assured of consideration.

**ADDRESSES:** Direct all written comments to R. Joseph Durbala, 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 Carolyn N. Brown, (202) 622-6688, Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the Internet at [Carolyn.N.Brown@irs.gov](mailto:Carolyn.N.Brown@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment).

*OMB Number:* 1545-0046.

*Form Number:* 982.

*Abstract:* Internal Revenue Code section 108 allows taxpayers to exclude from gross income amounts attributable to discharge of indebtedness in title 11 cases, insolvency, or a qualified farm indebtedness. Code section 1081(b) allows corporations to exclude from gross income amounts attributable to certain transfers of property. The data is used to verify adjustments to basis of property and reduction of tax attributes.

*Current Actions:* Form 982 was revised due to qualified individuals of the Midwestern disasters (Pub. L. 110-343). This revision resulted in an additional 4 code references and 2 line items.

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

*Affected Public:* Businesses or other for-profit organizations, individuals or households, farms, Federal government and state, local or tribal government.

*Estimated Number of Responses:* 667.

*Estimated Time per Response:* 12 hrs., 2 min.

*Estimated Total Annual Burden*

*Hours:* 8,031.

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: April 28, 2009.

**R. Joseph Durbala,**

*IRS Reports Clearance Officer.*

[FR Doc. E9-11216 Filed 5-13-09; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Proposed Collection; Comment Request for Form 851**

**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 851, Affiliations Schedule.

**DATES:** Written comments should be received on or before July 13, 2009 to be assured of consideration.

**ADDRESSES:** Direct all written comments to R. Joseph Durbala, 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 Carolyn N. Brown, (202) 622-6688, Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the Internet at [Carolyn.N.Brown@irs.gov](mailto:Carolyn.N.Brown@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Affiliations Schedule.

*OMB Number:* 1545-0025.

*Form Number:* 851.

*Abstract:* Form 851 is filed by the parent corporation for an affiliated group of corporations that files a consolidated return (Form 1120). Form 851 provides IRS with information on the names and identification numbers of the members of the affiliated group, the taxes paid by each member of the group, and stock ownership, changes in stock ownership and other information to determine that each corporation is a qualified member of the affiliated group as defined in Internal Revenue Code section 1504.

*Current Actions:* There are no changes being made to Form 851 at this time.

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

*Affected Public:* Businesses or other for-profit organizations and farms.

*Estimated Number of Responses:* 4,000.

*Estimated Time per Response:* 12 hrs., 46 min.

*Estimated Total Annual Burden*

*Hours:* 51,040.

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: April 28, 2009.

**R. Joseph Durbala,**

*IRS Reports Clearance Officer.*

[FR Doc. E9-11214 Filed 5-13-09; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Fiscal Service

#### Surety Companies Acceptable on Federal Bonds: First Net Insurance Company

**AGENCY:** Financial Management Service, Fiscal Service, Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** This is Supplement No. 14 to the Treasury Department Circular 570, 2008 Revision, published July 1, 2008, at 73 FR 37644.

**FOR FURTHER INFORMATION CONTACT:** Surety Bond Branch at (202) 874-6850.

**SUPPLEMENTARY INFORMATION:** A Certificate of Authority as an acceptable surety on Federal bonds is hereby issued under 31 U.S.C. 9305 to the following company: First Net Insurance Company (NAIC #10972). Business Address: 102 Julale Center, Hagatna, GU 96910. *Phone:* (671) 477-8613. Underwriting Limitation b/: \$634,000. Surety Licenses c/: GU, MP. Incorporated IN: GU.

Federal bond-approving officers should annotate their reference copies of the Treasury Circular 570 ("Circular"), 2008 Revision, to reflect this addition.

Certificates of Authority expire on June 30th each year, unless revoked prior to that date. The Certificates are subject to subsequent annual renewal as long as the companies remain qualified (see 31 CFR part 223). A list of qualified companies is published annually as of July 1st in the Circular, which outlines details as to the underwriting limitations, areas in which companies are licensed to transact surety business, and other information.

The Circular may be viewed and downloaded through the Internet at <http://www.fms.treas.gov/c570>.

Questions concerning this Notice may be directed to the U.S. Department of

the Treasury, Financial Management Service, Financial Accounting and Services Division, Surety Bond Branch, 3700 East-West Highway, Room 6F01, Hyattsville, MD 20782.

Dated: April 28, 2009.

**Rose M. Miller,**

*Acting Director, Financial Accounting and Services Division.*

[FR Doc. E9-11250 Filed 5-13-09; 8:45 am]

BILLING CODE 4810-35-M

## DEPARTMENT OF THE TREASURY

### Fiscal Service

#### Surety Companies Acceptable on Federal Bonds—Termination and Merger: Seaboard Surety Company

**AGENCY:** Financial Management Service, Fiscal Service, Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** This is Supplement No. 11 to the Treasury Department Circular 570, 2008 Revision, published June 30, 2008, at 73 FR 37644.

**FOR FURTHER INFORMATION CONTACT:** Surety Bond Branch at (202) 874-6850.

**SUPPLEMENTARY INFORMATION:** Notice is hereby given that the Certificate of Authority issued by the Treasury to the above-named company under 31 U.S.C. 9305 to qualify as acceptable surety on Federal bonds has been terminated. The Seaboard Surety Company (NAIC# 22535) merged with and into Travelers Casualty and Surety Company of America (NAIC# 31194) effective January 1, 2009. The surviving corporation of the merger activity is Travelers Casualty and Surety Company of America (NAIC# 31194), a Connecticut domiciled corporation. Federal bond-approving officials should annotate their reference copies of the Treasury Department Circular 570 ("Circular"), 2008 Revision, to reflect this change.

In the event bond-approving officers have questions relating to bonds issued by the above-named company that has merged with and into Travelers Casualty and Surety Company of America (NAIC# 31194), they should contact Travelers Casualty and Surety Company of America at (860) 277-0111.

The Circular may be viewed and downloaded through the Internet at <http://www.fms.treas.gov/c570>.

Questions concerning this notice may be directed to the U.S. Department of the Treasury, Financial Management Service, Financial Accounting and Services Division, Surety Bond Branch,

3700 East-West Highway, Room 6F01, Hyattsville, MD 20782.

Dated: April 28, 2009.

**Rose M. Miller,**

*Acting Director, Financial Accounting and Services Division, Financial Management Service.*

[FR Doc. E9-11251 Filed 5-13-09; 8:45 am]

BILLING CODE 4810-35-M

## DEPARTMENT OF THE TREASURY

### Fiscal Service

#### Surety Companies Acceptable on Federal Bonds—Termination and Merger: Surety Company of the Pacific

**AGENCY:** Financial Management Service, Fiscal Service, Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** This is Supplement No. 12 to the Treasury Department Circular 570, 2006 Revision, published June 30, 2008, at 73 FR 37644.

**FOR FURTHER INFORMATION CONTACT:** Surety Bond Branch at (202) 874-6850.

**SUPPLEMENTARY INFORMATION:** Notice is hereby given that the Certificate of Authority issued by the Treasury to Surety Company of the Pacific (NAIC# 12793) under 31 U.S.C. 9305 to qualify as acceptable surety on Federal bonds has been terminated. The above-named company merged with and into American Contractors Indemnity Company (NAIC# 10216) effective March 2, 2009. The surviving corporation of the merger activity is American Contractors Indemnity Company (NAIC# 10216), a California domiciled corporation. Federal bond-approving officials should annotate their reference copies of the Treasury Department Circular 570 ("Circular"), 2008 Revision, to reflect this change.

In the event bond-approving officers have questions relating to bonds issued by the Surety Company of the Pacific (NAIC# 12793) that has merged with and into American Contractors Indemnity Company (NAIC# 10216), they should contact American Contractors Indemnity Company at (310) 649-0990.

The Circular may be viewed and downloaded through the Internet at [www.fms.treas.gov/c570](http://www.fms.treas.gov/c570).

Questions concerning this notice may be directed to the U.S. Department of the Treasury, Financial Management Service, Financial Accounting and Services Division, Surety Bond Branch, 3700 East-West Highway, Room 6F01, Hyattsville, MD 20782.