

*OMB Number:* 1506–0026.

*Type of Review:* Extension.

*Title:* Customer identification programs for banks, savings associations, credit unions, and certain non-federally regulated banks.

*Description:* Banks, savings associations, credit unions, and certain non-federally regulated banks are required to develop and maintain customer identification programs. *See* 31 CFR 103.121.

*Respondents:* Businesses or other for-profits.

*Estimated Total Reporting Burden:* 242,660 hours.

*OMB Number:* 1506–0006.

*Type of Review:* Revision.

*Form:* 102.

*Title:* Suspicious Activity Report by Casinos and Card Clubs.

*Description:* Under 31 CFR 103.21, the Treasury is requiring casinos and card clubs with annual gaming revenue of more than \$1,000,000 to report suspicious activities.

*Respondents:* Businesses or other for-profits.

*Estimated Total Reporting Burden:* 33,600 hours.

*Clearance Officer:* Russell Stephenson (202) 354–6012, Department of the Treasury, Financial Crimes Enforcement Network, P.O. Box 39, Vienna, VA 22183.

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

**Celina Elphage,**

*Treasury PRA Clearance Officer.*

[FR Doc. E9–12125 Filed 5–22–09; 8:45 am]

**BILLING CODE 4810–02–P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

May 18, 2009.

The Department of the Treasury will submit the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104–13 on or after the date of publication of this notice. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 11000, and 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

**DATES:** Written comments should be received on or before June 25, 2009 to be assured of consideration.

### Internal Revenue Service (IRS)

*OMB Number:* 1545–1806.

*Type of Review:* Revision.

*Form:* 8883.

*Title:* Asset Allocation Statement Under 338.

*Description:* Form 8883 is used to report information regarding transactions involving the deemed sale of corporate assets under section 338.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 4,881 hours.

*OMB Number:* 1545–1536.

*Type of Review:* Extension.

*Title:* Guidance Regarding Charitable Remainder Trusts and Special Valuation Rules for Transfer of Interests in Trusts REG–209823–96 (Final).

*Description:* The recordkeeping requirement in the regulation provides taxpayers with an alternative method for complying with Congressional intent regarding charitable remainder trusts. The recordkeeping alternative may be less burdensome for taxpayers.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 75 hours.

*OMB Number:* 1545–0132.

*Type of Review:* Extension.

*Form:* 1120–X.

*Title:* Amended U.S. Corporation Income Tax Return.

*Description:* Domestic corporations use Form 1120X to correct a previously filed Form 1120 or 1120A. The data is used to determine if the correct tax liability has been reported.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 300,582 hours.

*OMB Number:* 1545–1965.

*Type of Review:* Extension.

*Title:* REG–133446–03 (Final)

Guidance on Passive Foreign Company (PFIC) Purging Elections.

*Description:* The IRS needs the information to substantiate the taxpayer's computation of the taxpayer's share of the PFIC's post-1986 earning and profits.

*Respondents:* Individuals or Households.

*Estimated Total Burden Hours:* 250 hours.

*Clearance Officer:* R. Joseph Durbala (202) 622–3634, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

*OMB Reviewer:* Shagufta Ahmed, (202) 395–7873, Office of Management

and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

**Celina Elphage,**

*Treasury PRA Clearance Officer.*

[FR Doc. E9–12131 Filed 5–22–09; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

May 19, 2009.

The Department of the Treasury will submit the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104–13 on or after the date of publication of this notice. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

*Dates:* Written comments should be received on or before June 25, 2009 to be assured of consideration.

### Financial Crimes Enforcement Network (FinCEN)

*OMB Number:* 1506–0022.

*Type of Review:* Revision.

*Title:* Customer Identification

Programs for Futures Commission Merchants and Introducing Brokers.

*Description:* Futures commission merchants and introducing brokers are required to develop and maintain a customer identification program. A copy of the program must be maintained for five years. *See* 31 CFR 103.123.

*Respondents:* Businesses or other for-profits.

*Estimated Total Reporting Burden:* 307,065 hours.

*OMB Number:* 1506–0034.

*Type of Review:* Extension.

*Title:* Customer Identification

Programs for Broker-Dealers.

*Description:* Broker-dealers are required to establish and maintain a customer identification program. A copy of the program must be maintained for five years. *See* 31 CFR 103.122.

*Respondents:* Businesses or other for-profits.

*Estimated Total Reporting Burden:* 630,896 hours.

*Clearance Officer:* Russell Stephenson (202) 354–6012, Department of the Treasury, Financial Crimes Enforcement

Network, P.O. Box 39, Vienna, VA 22183.

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

**Celina Elphage,**

*Treasury PRA Clearance Officer.*

[FR Doc. E9-12126 Filed 5-22-09; 8:45 am]

**BILLING CODE 4810-02-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

May 19, 2009.

The Department of the Treasury will submit the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13 on or after the date of publication of this notice. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

**DATES:** Written comments should be received on or before June 25, 2009 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1822.

*Type of Review:* Extension.

*Title:* Revenue Procedure 2003-11, Offshore Voluntary Compliance Initiative.

*Description:* Revenue Procedure 2003-11 describes the Offshore Voluntary Compliance Initiative, which is directed at taxpayers that have under-reported their tax liability through financial arrangements outside the United States that rely on the use of credit, debit, or charge cards (offshore credit cards) or foreign banks, financial institutions, corporations, partnership, trusts, or other entities (offshore financial arrangements). Taxpayers that participate in the initiative and provide the information and material that their participation requires can avoid certain penalties.

*Respondents:* Individuals or Households.

*Estimated Total Burden Hours:* 100,000 hours.

*OMB Number:* 1545-1516.

*Type of Review:* Extension.

*Form:* 8832.

*Title:* Entity Classification Election.

*Description:* An eligible entity that chooses not to be classified under the default rules or that wishes to change its current classification must file Form 8832 to elect a classification.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 23,200 hours.

*OMB Number:* 1545-1434.

*Type of Review:* Extension.

*Title:* CO-26-96 (Final) Regulations Under Section 382 of the Internal Revenue Code of 1986; Application of Section 382 in Short Taxable Years and With Respect to Controlled Groups.

*Description:* Section 382 limits the amount of income that can be offset by loss carryovers after an ownership change. These regulations provide rules for applying section 382 in the case of short taxable years and with respect to controlled groups.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 875 hours.

*OMB Number:* 1545-1380.

*Type of Review:* Extension.

*Title:* IA-17-90 (Final) Reporting Requirements for Recipients of Points paid on residential mortgages.

*Description:* To encourage compliance with the tax laws relating to the mortgage interest deduction, the regulations require the reporting on Form 1098 of points paid on residential mortgage. Only businesses that receive mortgage interest in the course of a trade or business are affected by this reporting requirement.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 283,056 hours.

*OMB Number:* 1545-1241.

*Type of Review:* Extension.

*Title:* PS-92-90 (Final) Special Valuation Rules.

*Description:* Section 2701 of the Internal Revenue Code allows various elections by family members who make gifts of common stock or partnership interests and retain senior interest. The elections affect the value of the gifted interests and the retained interests.

*Respondents:* Individuals or Households.

*Estimated Total Burden Hours:* 496 hours.

*OMB Number:* 1545-1225.

*Type of Review:* Extension.

*Form:* 5310-A.

*Title:* Notice of Plan Merger or Consolidation, Spinoff, or Transfer of Plan Assets or Liabilities; Notice of Qualified Separate Lines of Business.

*Description:* Plan administrators are required to notify IRS of any plan

mergers, consolidations, spinoffs, or transfers of plan assets or liabilities to another plan. Employers are required to notify IRS of separate lines of business for their deferred compensation plans. Form 5310-A is used to make these notifications.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 158,800 hours.

*OMB Number:* 1545-1540.

*Type of Review:* Extension.

*Title:* REG-125071-06 (Final) Reporting Requirements for Widely Held Fixed Investment Trusts (TD 9308) (previously TD 9279).

*Description:* The regulations clarify the reporting requirements of trustees and middlemen involved with widely held fixed investment trusts.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 2,400 hours.

*OMB Number:* 1545-1673.

*Type of Review:* Extension.

*Title:* Revenue Procedure 2008-50 Employee Plans Compliance Resolution System (previously RP 2006-27).

*Description:* The information requested in Revenue Procedure 2008-50 is required to enable the Internal Revenue Service to make determinations on the issuance of various types of closing agreements and compliance statements. The issuance of the agreements and statements allows individual plans to maintain their tax-qualified status. As a result, the favorable tax treatment of the benefits of the eligible employees is retained.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 76,222 hours.

*OMB Number:* 1545-1979.

*Type of Review:* Extension.

*Form:* 8908.

*Title:* Energy Efficient New Home Credit.

*Description:* Contractors will use Form 8908 to claim the new energy efficient home credit for homes substantially completed after August 8, 2005 and sold for use as personal residences after January 1, 2006.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 512,820 hours.

*OMB Number:* 1545-1952.

*Type of Review:* Extension.

*Title:* Automatic Consent for Eligible Educational Institution to Change Reporting Methods.

*Description:* This revenue procedure prescribes how an eligible educational institution may obtain automatic