

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 estimates 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 including the use of automated collection techniques or the use of other forms of information technology; and (e) the annual costs burden to respondents or record keepers from the collection of information (a total capital/startup costs and operations and maintenance costs). The comments that are submitted will be summarized and included in the CBP request for Office of Management and Budget (OMB) approval. All comments will become a matter of public record. In this document CBP is soliciting comments concerning the following information collection:

Title: Customs Declaration.

OMB Number: 1651-0009.

Form Number: CBP Form 6059B.

Abstract: CBP Form 6059B, Customs Declaration, is used as a standard report of the identity and residence of each person arriving in the United States. This form is also used to declare imported articles to CBP in accordance with 19 U.S.C. 66, section 498 of the Tariff Act of 1930, as amended (19 U.S.C. 1498). CBP Form 6059B requires basic information to facilitate the clearance of persons and goods arriving in the United States and helps CBP officers determine if any duties or taxes are due. A sample of CBP Form 6059B can be found at: http://www.cbp.gov/xp/cgov/travel/vacation/sample_declaration_form.xml.

Current Actions: This submission is being made to extend the expiration date with no change to the burden hours.

Type of Review: Extension (without change).

Affected Public: Individuals.

Estimated Number of Respondents: 105,606,000.

Estimated Number of Annual Responses per Respondent: 1.

Estimated Number of Total Annual Responses: 105,606,000.

Estimated Time per Response: 4 minutes.

Estimated Total Annual Burden Hours: 7,075,602.

Dated: September 16, 2010.

Tracey Denning,

Agency Clearance Officer, U.S. Customs and Border Protection.

[FR Doc. 2010-23558 Filed 9-20-10; 8:45 am]

BILLING CODE 9111-14-P

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

[Docket No. FR-5432-N-02]

Statutorily Mandated Designation of Difficult Development Areas and Qualified Census Tracts for 2011

AGENCY: Office of the Assistant Secretary for Policy Development and Research, HUD.

ACTION: Notice.

SUMMARY: On September 9, 2010 (75 FR 54902), HUD published a notice designating "Difficult Development Areas" (DDAs) for 2011. HUD makes new DDA designations annually for purposes of the Low-Income Housing Tax Credit (LIHTC) under Section 42 of the Internal Revenue Code of 1986 (IRC) (26 U.S.C. 42). HUD's September 9, 2010, notice also provided that designations of "Qualified Census Tracts" (QCTs) under IRC Section 42 published October 6, 2009 (74 FR 51304), remain in effect.

HUD's September 9, 2010, notice included a summary of the LIHTC and an explanation of HUD's methodology in designating DDAs. HUD's September 9, 2010, notice, however, inadvertently omitted the tables listing the metropolitan and nonmetropolitan DDAs for 2011. For the convenience of the public, today's **Federal Register** notice republishes HUD's DDA notice in its entirety, and includes the tables listing metropolitan and nonmetropolitan DDAs.

FOR FURTHER INFORMATION CONTACT: For questions on how areas are designated and on geographic definitions, contact Michael K. Hollar, Senior Economist, Economic Development and Public Finance Division, Office of Policy Development and Research, Department of Housing and Urban Development, 451 Seventh Street, SW., Room 8234, Washington, DC 20410-6000; telephone number 202-402-5878, or send an e-mail to Michael.K.Hollar@hud.gov. For specific legal questions pertaining to Section 42, contact Branch 5, Office of the Associate Chief Counsel, Passthroughs and Special Industries, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224; telephone number 202-622-3040, fax number 202-622-4753. For questions about the "HUB Zones" program, contact Mariana Pardo, Assistant Administrator for Procurement Policy, Office of Government Contracting, Small Business Administration, 409 Third Street, SW., Suite 8800, Washington, DC 20416; telephone number 202-205-

8885, fax number 202-205-7167, or send an e-mail to hubzone@sba.gov. A text telephone is available for persons with hearing or speech impairments at 202-708-8339. (These are not toll-free telephone numbers.) Additional copies of this notice are available through HUD User at 800-245-2691 for a small fee to cover duplication and mailing costs.

Copies Available Electronically: This notice and additional information about DDAs and QCTs are available electronically on the Internet at <http://www.huduser.org/datasets/qct.html>.

SUPPLEMENTARY INFORMATION:

This Document

This notice designates DDAs for each of the 50 states, the District of Columbia, Puerto Rico, American Samoa, Guam, the Northern Mariana Islands, and the U.S. Virgin Islands. The designations of DDAs in this notice are based on final Fiscal Year (FY) 2010 Fair Market Rents (FMRs), FY2010 income limits, and 2000 Census population counts, as explained below. In accordance with the Gulf Opportunity Zone Act of 2005 (GO Zone Act) (Pub. L. 109-135, approved December 21, 2005), as amended by the U.S. Troop Readiness, Veterans' Care, Katrina Recovery, and Iraq Accountability Appropriations Act of 2007, (Pub. L. 110-28, approved, May 25, 2007), GO Zone DDAs expire on December 31, 2010. Thus, this notice does not designate GO Zone DDAs.

2000 Census

Data from the 2000 Census on total population of metropolitan areas and nonmetropolitan areas are used in the designation of DDAs. The Office of Management and Budget (OMB) first published new metropolitan area definitions incorporating 2000 Census data in OMB Bulletin No. 03-04 on June 6, 2003, and updated them periodically through OMB Bulletin No. 09-01 on November 20, 2008. The FY2010 FMRs and FY2010 income limits used to designate DDAs are based on these new metropolitan statistical area (MSA) definitions, with modifications to account for substantial differences in rental housing markets (and, in some cases, median income levels) within MSAs.

Background

The U.S. Department of the Treasury (Treasury) and its Internal Revenue Service (IRS) are authorized to interpret and enforce the provisions of the IRC, including the LIHTC found at Section 42. The Secretary of HUD is required to designate DDAs and QCTs by IRC Section 42(d)(5)(B). In order to assist in understanding HUD's mandated

designation of DDAs and QCTs for use in administering IRC Section 42, a summary of the section is provided. The following summary does not purport to bind Treasury or the IRS in any way, nor does it purport to bind HUD, since HUD has authority to interpret or administer the IRC only in instances where it receives explicit statutory delegation.

Summary of the Low-Income Housing Tax Credit

The LIHTC is a tax incentive intended to increase the availability of low-income housing. IRC Section 42 provides an income tax credit to owners of newly constructed or substantially rehabilitated low-income rental housing projects. The dollar amount of the LIHTC available for allocation by each state (credit ceiling) is limited by population. Each state is allowed a credit ceiling based on a statutory formula indicated at IRC Section 42(h)(3). States may carry forward unallocated credits derived from the credit ceiling for one year; however, to the extent such unallocated credits are not used by then, the credits go into a national pool to be redistributed to states as additional credit. State and local housing agencies allocate the state's credit ceiling among low-income housing buildings whose owners have applied for the credit. Besides IRC Section 42 credits derived from the credit ceiling, states may also provide IRC Section 42 credits to owners of buildings based on the percentage of certain building costs financed by tax-exempt bond proceeds. Credits provided under the tax-exempt bond "volume cap" do not reduce the credits available from the credit ceiling.

The credits allocated to a building are based on the cost of units placed in service as low-income units under particular minimum occupancy and maximum rent criteria. In general, a building must meet one of two thresholds to be eligible for the LIHTC; either: (1) 20 percent of the units must be rent-restricted and occupied by tenants with incomes no higher than 50 percent of the Area Median Gross Income (AMGI), or (2) 40 percent of the units must be rent-restricted and occupied by tenants with incomes no higher than 60 percent of AMGI. The term "rent-restricted" means that gross rent, including an allowance for tenant-paid utilities, cannot exceed 30 percent of the tenant's imputed income limitation (*i.e.*, 50 percent or 60 percent of AMGI). The rent and occupancy thresholds remain in effect for at least 15 years, and building owners are required to enter into agreements to

maintain the low-income character of the building for at least an additional 15 years.

The LIHTC reduces income tax liability dollar-for-dollar. It is taken annually for a term of 10 years and is intended to yield a present value of either: (1) 70 percent of the "qualified basis" for new construction or substantial rehabilitation expenditures that are not federally subsidized (as defined in Section 42(i)(2)), or (2) 30 percent of the qualified basis for the cost of acquiring certain existing buildings or projects that are federally subsidized. The actual credit rates are adjusted monthly for projects placed in service after 1987 under procedures specified in IRC Section 42. Individuals can use the credits up to a deduction equivalent of \$25,000 (the actual maximum amount of credit that an individual can claim depends on the individual's marginal tax rate). For buildings placed in service after December 31, 2007, individuals can use the credits against the alternative minimum tax. Corporations, other than S or personal service corporations, can use the credits against ordinary income tax, and, for buildings placed in service after December 31, 2007, against the alternative minimum tax. These corporations also can deduct losses from the project.

The qualified basis represents the product of the building's "applicable fraction" and its "eligible basis." The applicable fraction is based on the number of low-income units in the building as a percentage of the total number of units, or based on the floor space of low-income units as a percentage of the total floor space of residential units in the building. The eligible basis is the adjusted basis attributable to acquisition, rehabilitation, or new construction costs (depending on the type of LIHTC involved). These costs include amounts chargeable to a capital account that are incurred prior to the end of the first taxable year in which the qualified low-income building is placed in service or, at the election of the taxpayer, the end of the succeeding taxable year. In the case of buildings located in designated DDAs or designated QCTs, eligible basis can be increased up to 130 percent from what it would otherwise be. This means that the available credits also can be increased by up to 30 percent. For example, if a 70 percent credit is available, it effectively could be increased to as much as 91 percent.

IRC Section 42 defines a DDA as any area designated by the Secretary of HUD as an area that has high construction, land, and utility costs relative to the AMGI. All designated DDAs in

metropolitan areas (taken together) may not contain more than 20 percent of the aggregate population of all metropolitan areas, and all designated areas not in metropolitan areas may not contain more than 20 percent of the aggregate population of all nonmetropolitan areas.

IRC Section 42(d)(5)(B)(v) allows states to award an increase in basis up to 30 percent to buildings located outside of federally designated DDAs and QCTs if the increase is necessary to make the building financially feasible. This state discretion applies only to buildings allocated credits under the state housing credit ceiling and is not permitted for buildings receiving credits in connection with tax-exempt bonds. Rules for such designations shall be set forth in the LIHTC-allocating agencies' qualified allocation plans (QAPs).

Explanation of HUD Designation Methodology

A. Difficult Development Areas

In developing the list of DDAs, HUD compared housing costs with incomes. HUD used 2000 Census population data and the MSA definitions, as published in OMB Bulletin No. 09-01 on November 20, 2008, with modifications, as described below. In keeping with past practice of basing the coming year's DDA designations on data from the preceding year, the basis for these comparisons is the FY2010 HUD income limits for very low-income households (very low-income limits, or VLILs), which are based on 50 percent of AMGI, and final FY2010 FMRs used for the Housing Choice Voucher (HCV) program. In formulating the FY2010 FMRs and VLILs, HUD modified the current OMB definitions of MSAs to account for substantial differences in rents among areas within each new MSA that were in different FMR areas under definitions used in prior years. HUD formed these "HUD Metro FMR Areas" (HMFAs) in cases where one or more of the parts of newly defined MSAs that previously were in separate FMR areas had 2000 Census base 40th-percentile recent-mover rents that differed, by 5 percent or more, from the same statistic calculated at the MSA level. In addition, a few HMFAs were formed on the basis of very large differences in AMGIs among the MSA parts. All HMFAs are contained entirely within MSAs. All nonmetropolitan counties are outside of MSAs and are not broken up by HUD for purposes of setting FMRs and VLILs. (Complete details on HUD's process for determining FY2010 FMR areas and FMRs are available at <http://www.huduser.org/portal/datasets/fmr/fmrs/>

[docsys.html&data=fmr10](http://www.huduser.org/portal/datasets/il/il10/index.html). Complete details on HUD's process for determining FY2010 income limits are available at <http://www.huduser.org/portal/datasets/il/il10/index.html>.)

HUD's unit of analysis for designating metropolitan DDAs, therefore, consists of: Entire MSAs, in cases where these were not broken up into HMFAs for purposes of computing FMRs and VLILs; and HMFAs within the MSAs that were broken up for such purposes. Hereafter in this notice, the unit of analysis for designating metropolitan DDAs will be called the HMFA, and the unit of analysis for nonmetropolitan DDAs will be the nonmetropolitan county or county equivalent area. The procedure used in making the DDA calculations follows:

1. For each HMFA and each nonmetropolitan county, a ratio was calculated. This calculation used the final FY2010 two-bedroom FMR and the FY2010 four-person VLIL.

a. The numerator of the ratio was the area's final FY2010 FMR. In general, the FMR is based on the 40th-percentile gross rent paid by recent movers to live in a two-bedroom apartment. In metropolitan areas granted a FMR based on the 50th-percentile rent for purposes of improving the administration of HUD's HCV program (see 71 FR 5068), the 40th-percentile rent was used to ensure nationwide consistency of comparisons.

b. The denominator of the ratio was the monthly LIHTC income-based rent limit, which was calculated as 1/12 of 30 percent of 120 percent of the area's VLIL (where the VLIL was rounded to the nearest \$50 and not allowed to exceed 80 percent of the AMGI in areas where the VLIL is adjusted upward from its 50 percent-of-AMGI base).

2. The ratios of the FMR to the LIHTC income-based rent limit were arrayed in descending order, separately, for HMFAs and for nonmetropolitan counties.

3. The DDAs are those with the highest ratios cumulative to 20 percent of the 2000 population of all metropolitan areas and of all nonmetropolitan areas.

B. Application of Population Caps to DDA Determinations

In identifying DDAs, HUD applied caps, or limitations, as noted above. The cumulative population of metropolitan DDAs cannot exceed 20 percent of the cumulative population of all metropolitan areas, and the cumulative population of nonmetropolitan DDAs cannot exceed 20 percent of the cumulative population of all nonmetropolitan areas.

In applying these caps, HUD established procedures to deal with how to treat small overruns of the caps. The remainder of this section explains those procedures. In general, HUD stops selecting areas when it is impossible to choose another area without exceeding the applicable cap. The only exceptions to this policy are when the next eligible excluded area contains either a large absolute population or a large percentage of the total population, or the next excluded area's ranking ratio, as described above, was identical (to four decimal places) to the last area selected, and its inclusion resulted in only a minor overrun of the cap. Thus, for both the designated metropolitan and nonmetropolitan DDAs, there may be minimal overruns of the cap. HUD believes the designation of additional areas in the above examples of minimal overruns is consistent with the intent of the IRC. As long as the apparent excess is small due to measurement errors, some latitude is justifiable, because it is impossible to determine whether the 20 percent cap has been exceeded. Despite the care and effort involved in a Decennial Census, the Census Bureau and all users of the data recognize that the population counts for a given area and for the entire country are not precise. Therefore, the extent of the measurement error is unknown. There can be errors in both the numerator and denominator of the ratio of populations used in applying a 20 percent cap. In circumstances where a strict application of a 20 percent cap results in an anomalous situation, recognition of the unavoidable imprecision in the census data justifies accepting small variances above the 20 percent limit.

C. Exceptions to OMB Definitions of MSAs and Other Geographic Matters

As stated in OMB Bulletin 09-01, defining metropolitan areas:

"OMB establishes and maintains the definitions of Metropolitan * * * Statistical Areas, * * * solely for statistical purposes. * * * OMB does not take into account or attempt to anticipate any non-statistical uses that may be made of the definitions[.] In cases where * * * an agency elects to use the Metropolitan * * * Area definitions in nonstatistical programs, it is the sponsoring agency's responsibility to ensure that the definitions are appropriate for such use. An agency using the statistical definitions in a nonstatistical program may modify the definitions, but only for the purposes of that program. In such cases, any modifications should be clearly identified as deviations from the OMB statistical area definitions in order to avoid confusion with OMB's official definitions of Metropolitan * * * Statistical Areas."

Following OMB guidance, the estimation procedure for the FY2010 FMRs incorporates the current OMB definitions of metropolitan areas based on the Core-Based Statistical Area (CBSA) standards, as implemented with 2000 Census data, but makes adjustments to the definitions, in order to separate subparts of these areas in cases where FMRs (and in a few cases, VLILs) would otherwise change significantly if the new area definitions were used without modification. In CBSAs where subareas are established, it is HUD's view that the geographic extent of the housing markets are not yet the same as the geographic extent of the CBSAs, but may approach becoming so as the social and economic integration of the CBSA component areas increases.

The geographic baseline for the new estimation procedure is the CBSA Metropolitan Areas (referred to as Metropolitan Statistical Areas or MSAs) and CBSA Non-Metropolitan Counties (nonmetropolitan counties include the county components of Micropolitan CBSAs where the counties are generally assigned separate FMRs). The HUD-modified CBSA definitions allow for subarea FMRs within MSAs based on the boundaries of "Old FMR Areas" (OFAs) within the boundaries of new MSAs. (OFAs are the FMR areas defined for the FY2005 FMRs. Collectively, they include the June 30, 1999, OMB definitions of MSAs and Primary MSAs (old definition MSAs/PMSAs), metropolitan counties deleted from old definition MSAs/PMSAs by HUD for FMR-setting purposes, and counties and county parts outside of old definition MSAs/PMSAs referred to as nonmetropolitan counties). Subareas of MSAs are assigned their own FMRs when the subarea 2000 Census Base FMR differs significantly from the MSA 2000 Census Base FMR (or, in some cases, where the 2000 Census base AMGI differs significantly from the MSA 2000 Census Base AMGI). MSA subareas, and the remaining portions of MSAs after subareas have been determined, are referred to as "HUD Metro FMR Areas (HMFAs)," to distinguish such areas from OMB's official definition of MSAs.

In the New England states (Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, and Vermont), HMFAs are defined according to county subdivisions or minor civil divisions (MCDs), rather than county boundaries. However, since no part of an HMFA is outside an OMB-defined, county-based MSA, all New England nonmetropolitan counties are kept intact for purposes of designating Nonmetropolitan DDAs.

For the convenience of readers of this notice, the geographical definitions of designated Metropolitan DDAs are included in the list of DDAs.

The Census Bureau provides no tabulations of 2000 Census data for Broomfield County, Colorado, an area that was created from parts of four Colorado counties when the city of Broomfield became a county in November 2001. Broomfield County is made up of former parts of Adams, Boulder, Jefferson, and Weld counties. The boundaries of Broomfield County are similar, but not identical to, the boundaries of the city of Broomfield at the time of the 2000 Census. In OMB metropolitan area definitions and, therefore, for purposes of this notice, Broomfield County is included as part of the Denver-Aurora, CO MSA. Census tracts in Broomfield County include the parts of the Adams, Boulder, Jefferson, and Weld County census tracts that were within the boundaries of the city of Broomfield according to the 2000 Census, plus parts of three Adams County tracts (85.15, 85.16, and 85.28), and one Jefferson County tract (98.25) that were not within any municipality during the 2000 Census but which, according to Census Bureau maps, are within the boundaries of Broomfield County. Data for Adams, Boulder, Jefferson, and Weld counties and their census tracts were adjusted to exclude the data assigned to Broomfield County and its census tracts.

Future Designations

DDAs are designated annually as updated income and FMR data are made public. QCTs are designated periodically as new data become available, or as metropolitan area definitions change.

Effective Date

The 2011 lists of DDAs are effective: (1) for allocations of credit after December 31, 2010; or

(2) for purposes of IRC Section 42(h)(4), if the bonds are issued and the building is placed in service after December 31, 2010.

If an area is not on a subsequent list of DDAs, the 2011 lists are effective for the area if:

(1) The allocation of credit to an applicant is made no later than the end of the 365-day period after the applicant submits a complete application to the LIHTC-allocating agency, and the submission is made before the effective date of the subsequent lists; or

(2) for purposes of IRC Section 42(h)(4), if:

(a) the bonds are issued or the building is placed in service no later

than the end of the 365-day period after the applicant submits a complete application to the bond-issuing agency, and

(b) the submission is made before the effective date of the subsequent lists, provided that both the issuance of the bonds and the placement in service of the building occur after the application is submitted.

An application is deemed to be submitted on the date it is filed if the application is determined to be complete by the credit-allocating or bond-issuing agency. A "complete application" means that no more than *de minimis* clarification of the application is required for the agency to make a decision about the allocation of tax credits or issuance of bonds requested in the application.

In the case of a "multiphase project," the DDA or QCT status of the site of the project that applies for all phases of the project is that which applied when the project received its first allocation of LIHTC. For purposes of IRC Section 42(h)(4), the DDA or QCT status of the site of the project that applies for all phases of the project is that which applied when the first of the following occurred: (a) The building(s) in the first phase were placed in service, or (b) the bonds were issued.

For purposes of this notice, a "multiphase project" is defined as a set of buildings to be constructed or rehabilitated under the rules of the LIHTC and meeting the following criteria:

(1) The multiphase composition of the project (*i.e.*, total number of buildings and phases in project, with a description of how many buildings are to be built in each phase and when each phase is to be completed, and any other information required by the agency) is made known by the applicant in the first application of credit for any building in the project, and that applicant identifies the buildings in the project for which credit is (or will be) sought;

(2) The aggregate amount of LIHTC applied for on behalf of, or that would eventually be allocated to, the buildings on the site exceeds the one-year limitation on credits per applicant, as defined in the Qualified Allocation Plan (QAP) of the LIHTC-allocating agency, or the annual per-capita credit authority of the LIHTC allocating agency, and is the reason the applicant must request multiple allocations over 2 or more years; and

(3) All applications for LIHTC for buildings on the site are made in immediately consecutive years.

Members of the public are hereby reminded that the Secretary of Housing and Urban Development, or the Secretary's designee, has sole legal authority to designate DDAs and QCTs, by publishing lists of geographic entities as defined by, in the case of DDAs, the several states and the governments of the insular areas of the United States and, in the case of QCTs, by the Census Bureau; and to establish the effective dates of such lists. The Secretary of the Treasury, through the IRS thereof, has sole legal authority to interpret, and to determine and enforce compliance with the IRC and associated regulations, including **Federal Register** notices published by HUD for purposes of designating DDAs and QCTs.

Representations made by any other entity as to the content of HUD notices designating DDAs and QCTs that do not precisely match the language published by HUD should not be relied upon by taxpayers in determining what actions are necessary to comply with HUD notices.

The designations of "Qualified Census Tracts" under IRC Section 42, published October 6, 2009 (74 FR 51304), remain in effect. The above language regarding 2011 and subsequent designations of DDAs also applies to the designations of QCTs published October 6, 2009 (74 FR 51304) and to subsequent designations of QCTs.

Interpretive Examples of Effective Date

For the convenience of readers of this notice, interpretive examples are provided below to illustrate the consequences of the effective date in areas that gain or lose DDA status. The examples covering DDAs are equally applicable to QCT designations.

(Case A) Project A is located in a 2011 DDA that is NOT a designated DDA in 2012. A complete application for tax credits for Project A is filed with the allocating agency on November 15, 2011. Credits are allocated to Project A on October 30, 2012. Project A is eligible for the increase in basis accorded a project in a 2011 DDA because the application was filed BEFORE January 1, 2012 (the assumed effective date for the 2012 DDA lists), and because tax credits were allocated no later than the end of the 365-day period after the filing of the complete application for an allocation of tax credits.

(Case B) Project B is located in a 2011 DDA that is NOT a designated DDA in 2012 or 2013. A complete application for tax credits for Project B is filed with the allocating agency on December 1, 2011. Credits are allocated to Project B on March 30, 2013. Project B is NOT

eligible for the increase in basis accorded a project in a 2011 DDA because, although the application for an allocation of tax credits was filed BEFORE January 1, 2012 (the assumed effective date of the 2012 DDA lists), the tax credits were allocated later than the end of the 365-day period after the filing of the complete application.

(Case C) Project C is located in a 2011 DDA that was not a DDA in 2010. Project C was placed in service on November 15, 2010. A complete application for tax-exempt bond financing for Project C is filed with the bond-issuing agency on January 15, 2011. The bonds that will support the permanent financing of Project C are issued on September 30, 2011. Project C is NOT eligible for the increase in basis otherwise accorded a project in a 2011 DDA, because the project was placed in service BEFORE January 1, 2011.

(Case D) Project D is located in an area that is a DDA in 2011, but is NOT a DDA in 2012. A complete application for tax-exempt bond financing for Project D is filed with the bond-issuing agency on October 30, 2011. Bonds are issued for Project D on April 30, 2012, but Project D is not placed in service until January 30, 2013. Project D is eligible for the increase in basis available to projects located in 2011 DDAs because: (1) One of the two events necessary for triggering the effective date for buildings described in Section 42(h)(4)(B) of the IRC (the two events being bonds issued and buildings placed in service) took place on April 30, 2012, within the 365-day period after a complete application for tax-exempt bond financing was filed, (2) the application was filed during a time when the location of Project D was in a DDA, and (3) both the issuance of the bonds and placement in service of Project D occurred after the application was submitted.

(Case E) Project E is a multiphase project located in a 2011 DDA that is NOT a designated DDA in 2012. The

first phase of Project E received an allocation of credits in 2011, pursuant to an application filed March 15, 2011, which describes the multiphase composition of the project. An application for tax credits for the second phase Project E is filed with the allocating agency by the same entity on March 15, 2012. The second phase of Project E is located on a contiguous site. Credits are allocated to the second phase of Project E on October 30, 2012. The aggregate amount of credits allocated to the two phases of Project E exceeds the amount of credits that may be allocated to an applicant in one year under the allocating agency's QAP and is the reason that applications were made in multiple phases. The second phase of Project E is, therefore, eligible for the increase in basis accorded a project in a 2011 DDA, because it meets all of the conditions to be a part of a multiphase project.

(Case F) Project F is a multiphase project located in a 2011 DDA that is NOT a designated DDA in 2012. The first phase of Project F received an allocation of credits in 2011, pursuant to an application filed March 15, 2011, which does not describe the multiphase composition of the project. An application for tax credits for the second phase of Project F is filed with the allocating agency by the same entity on March 15, 2013. Credits are allocated to the second phase of Project F on October 30, 2013. The aggregate amount of credits allocated to the two phases of Project F exceeds the amount of credits that may be allocated to an applicant in one year under the allocating agency's QAP. The second phase of Project F is, therefore, NOT eligible for the increase in basis accorded a project in a 2011 DDA, since it does not meet all of the conditions for a multiphase project, as defined in this notice. The original application for credits for the first phase did not describe the multiphase composition of the project. Also, the application for credits for the second

phase of Project F was not made in the year immediately following the first phase application year.

Findings and Certifications

Environmental Impact

In accordance with 40 CFR 1508.4 of the regulations of the Council on Environmental Quality and 24 CFR 50.19(c)(6) of HUD's regulations, the policies and procedures contained in this notice provide for the establishment of fiscal requirements or procedures that do not constitute a development decision affecting the physical condition of specific project areas or building sites and, therefore, are categorically excluded from the requirements of the National Environmental Policy Act, except for extraordinary circumstances, and no Finding of No Significant Impact is required.

Federalism Impact

Executive Order 13132 (entitled "Federalism") prohibits an agency from publishing any policy document that has federalism implications if the document either imposes substantial direct compliance costs on state and local governments and is not required by statute, or the document preempts state law, unless the agency meets the consultation and funding requirements of section 6 of the executive order. This notice merely designates DDAs as required under Section 42 of the IRC, as amended, for the use by political subdivisions of the states in allocating the LIHTC. This notice also details the technical methodology used in making such designations. As a result, this notice is not subject to review under the order.

Dated: September 14, 2010.

Raphael W. Bostic,
Assistant Secretary for Policy, Development and Research.

BILLING CODE 4210-67-P

2011 IRS SECTION 42(d)(5)(B) METROPOLITAN DIFFICULT DEVELOPMENT AREAS

(OMB Metropolitan Area Definitions, November 20, 2008 [MSA] and derived FY2010 HUD Metro FMR Area Definitions [HMFA])

State	Metropolitan Area	Metropolitan Area Components
Arizona	Flagstaff, AZ MSA Prescott, AZ MSA Yuma, AZ MSA	Coconino County Yavapai County Yuma County
California	Los Angeles-Long Beach, CA HMFA Napa, CA MSA Orange County, CA HMFA Oxnard-Thousand Oaks-Ventura, CA MSA Riverside-San Bernardino-Ontario, CA MSA Salinas, CA MSA San Diego-Carlsbad-San Marcos, CA MSA San Francisco, CA HMFA Santa Barbara-Santa Maria-Goleta, CA MSA Santa Cruz-Watsonville, CA MSA Santa Rosa-Petaluma, CA MSA	Los Angeles County Napa County Orange County Ventura County Riverside County Monterey County San Diego County Mann County Santa Barbara County Santa Cruz County Sonoma County
Florida	Cape Coral-Fort Myers, FL MSA Deltona-Daytona Beach-Ormond Beach, FL MSA Miami-Miami Beach-Kendall, FL HMFA Naples-Marco Island, FL MSA North Port-Bradenton-Sarasota, FL MSA Orlando-Kissimmee-Sanford, FL MSA Palm Coast, FL MSA Port St. Lucie, FL MSA Punta Gorda, FL MSA Sebastian-Vero Beach, FL MSA Tampa-St. Petersburg-Clearwater, FL MSA	Lee County Volusia County Miami-Dade County Collier County Manatee County Lake County Flagler County Martin County Charlotte County Indian River County Hernando County Hendry County
Hawaii	Honolulu, HI MSA	Honolulu County
Mississippi	Gulfport-Biloxi, MS MSA Tunica County, MS HMFA	Hancock County Tunica County
Nevada	Las Vegas-Paradise, NV MSA	Clark County
New Jersey	Jersey City, NJ HMFA Vineland-Millville-Bridgeton, NJ MSA	Hudson County Cumberland County
New York	New York, NY HMFA	Bronx County Queens County Kings County Richmond County New York County Rockland County Putnam County Westchester County
		Seminole County Osceola County St. Lucie County Hillsborough County Pasco County Pinellas County Harrison County Stone County

2011 IRS SECTION 42(d)(5)(B) METROPOLITAN DIFFICULT DEVELOPMENT AREAS

(OMB Metropolitan Area Definitions, November 20, 2008 [MSA] and derived FY2010 HUD Metro FMR Area Definitions [HMFA])

State	Metropolitan Area	Metropolitan Area Components	Metropolitan Area Components	Metropolitan Area Components
Puerto Rico	Aguadilla-Isabela-San Sebastián, PR MSA	Aguada Municipio	Aguadilla Municipio	Añasco Municipio
		Lares Municipio	Moca Municipio	Rincón Municipio
	Arecibo, PR HMFA	Arecibo Municipio	Camuy Municipio	San Sebastián Municipio
	Barranquitas-Aibonito-Quebradillas, PR HMFA	Aibonito Municipio	Barranquitas Municipio	Hatillo Municipio
		Orocovis Municipio	Quebradillas Municipio	Ciales Municipio
	Caguas, PR HMFA	Caguas Municipio	Cayey Municipio	Manabo Municipio
		San Lorenzo Municipio		Gurabo Municipio
	Fajardo, PR MSA	Ceiba Municipio	Fajardo Municipio	
	Guayama, PR MSA	Arroyo Municipio	Guayama Municipio	Luquillo Municipio
	Mayaguez, PR MSA	Hormigueros Municipio	Mayaguez Municipio	Patillas Municipio
	Ponce, PR MSA	Juana Díaz Municipio	Ponce Municipio	Villalba Municipio
	San Germán-Cabo Rojo, PR MSA	Cabo Rojo Municipio	Lajas Municipio	Sabana Grande Municipio
	San Juan-Guaynabo, PR HMFA	Aguas Buenas Municipio	Barceloneta Municipio	Bayamón Municipio
		Carolina Municipio	Cataño Municipio	Comerio Municipio
		Dorado Municipio	Florda Municipio	Corozal Municipio
		Juncos Municipio	Las Piedras Municipio	Humacao Municipio
		Morovis Municipio	Naguabo Municipio	Manatí Municipio
		San Juan Municipio	Toa Alta Municipio	Rio Grande Municipio
		Vega Alta Municipio	Vega Baja Municipio	Trujillo Alto Municipio
				Yabucoa Municipio

2011 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN DIFFICULT DEVELOPMENT AREAS (OMB Metropolitan Area Definitions, November 20, 2008)

State				Nonmetropolitan Counties or County Equivalents			
Alaska	Aleutians East Borough		Bethel Census Area	Bristol Bay Borough		Dillingham Census Area	
	Haines Borough		Hoonah-Angoon Census Area	Juneau City and Borough		Ketchikan Gateway Borough	
Arizona	Kodiak Island Borough		Lake and Peninsula Borough	Nome Census Area		North Slope Borough	
	Northwest Arctic Borough		Petersburg Census Area	Prince of Wales-Hyder Census Area		Sitka City and Borough	
	Skagway Municipality		Southeast Fairbanks Census Area	Valdez-Cordova Census Area		Wade Hampton Census Area	
	Wrangell City and Borough		Yakutat City and Borough	Yukon-Koyukuk Census Area			
	Apache County		Cochise County	Gila County		Graham County	
Arkansas	La Paz County		Navajo County	Santa Cruz County			
	Montgomery County						
California	Alpine County		Amador County	Calaveras County		Colusa County	
	Del Norte County		Glenn County	Humboldt County		Inyo County	
	Lake County		Lassen County	Mariposa County		Mendocino County	
	Modoc County		Mono County	Nevada County		Plumas County	
	Sierra County		Siskiyou County	Tehama County		Trinity County	
	Tuolumne County						
Colorado	Archuleta County		Eagle County	Garfield County		Hinsdale County	
	Jackson County		Lake County	Mineral County		Ouray County	
	Pitkin County		Rio Blanco County	Routt County		San Miguel County	
Delaware	Summit County						
	Sussex County						
Florida	Calhoun County		Citrus County	Columbia County		DeSoto County	
	Franklin County		Glades County	Gulf County		Hardee County	
	Hendry County		Highlands County	Holmes County		Levy County	
	Liberty County		Madison County	Monroe County		Okeechobee County	
	Putnam County		Taylor County	Union County		Walton County	
Georgia	Decatur County		Gilmer County	Gordon County		Lumpkin County	
	Polk County		Rabun County	Talbot County		Towns County	
	Troup County		Union County	Upson County		White County	
Hawaii							
Idaho	Hawaii County		Kalawao County	Kauai County		Maui County	
	Benewah County		Bonner County	Boundary County		Camas County	
	Cassia County		Gooding County	Idaho County		Jerome County	
Kentucky	Lincoln County		Twin Falls County				
	Butler County		Carlisle County	Fulton County		Lincoln County	
	Nicholas County		Owen County	Powell County			
Louisiana	Bienville Parish		Claiborne Parish	Morehouse Parish		Natchitoches Parish	
	Red River Parish		Sabine Parish	St. Mary Parish		Tangipahoa Parish	
Maine	Franklin County		Hancock County	Knox County		Lincoln County	
	Oxford County		Piscataquis County	Waldo County		Washington County	
Massachusetts	Dukes County		Nantucket County				
Michigan	Benzie County		Branch County	Grand Traverse County		Oshtemo County	
Mississippi	Adams County		Benton County	Bolivar County		Chickasaw County	
	Clarke County		Coahoma County	Holmes County		Issaquena County	
	Kemper County		Lauderdale County	Newton County		Noxubee County	
	Oktibbeha County		Pearl River County	Quitman County		Sharkey County	
	Washington County		Winston County				
Missouri	Taney County						
Montana	Beaverhead County		Madison County	Meagher County		Mineral County	
Nevada	Churchill County		Douglas County	Lyon County			
New Hampshire	Belknap County		Carroll County	Cheshire County		Grafton County	
	Merrimack County						

2011 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN DIFFICULT DEVELOPMENT AREAS (OMB Metropolitan Area Definitions, November 20, 2008)

State	Nonmetropolitan Counties or County Equivalents		
New Mexico	Guadalupe County	McKinley County	Mora County
	Taos County		San Miguel County
New York	Chautauque County	Clinton County	Columbia County
	Delaware County	Essex County	Cortland County
	Greene County	Hamilton County	Genesee County
	Schuyler County	Seneca County	Jefferson County
	Yates County		Otsego County
			Sullivan County
North Carolina	Avery County	Chowan County	Cleveland County
	Gates County	Hyde County	Dare County
	Mitchell County	Pasquotank County	Jones County
	Transylvania County	Tyrrell County	McDowell County
			Rutherford County
Oklahoma	Hughes County	Okfuskee County	Watauga County
Oregon	Coos County	Crook County	Douglas County
	Grant County	Hood River County	Lincoln County
	Linn County	Morrow County	Wheeler County
	Monroe County	Wayne County	
Pennsylvania			
South Carolina	Beaufort County		
Tennessee	Bedford County	Haywood County	Sevier County
Texas	Anderson County	Angelina County	Brown County
	Camp County	Coke County	Burnet County
	Dallam County	Eastland County	Coleman County
	Frio County	Gillespie County	Falls County
	Houston County	Kerr County	Grimes County
	Leon County	Llano County	Henderson County
	Mills County	Montague County	Kleberg County
	Navarro County	Palo Pinto County	Lamar County
	Titus County	Trinity County	Madison County
			Marion County
			Montague County
			Morris County
			Red River County
			San Saba County
Utah	Duchesne County		Walker County
Vermont	Addison County	Bennington County	Lamoille County
	Rutland County	Windham County	Orange County
Virginia	Northampton County		
Washington	Clallam County	Jefferson County	Lewis County
West Virginia	Calhoun County	Doddridge County	San Juan County
	Roane County	Taylor County	Pendleton County
Wyoming	Teton County		
American Samoa	Eastern District	Manu'a District	Swains Island
Guam			Western District
Northern Mariana Islands	Northern Islands Municipality		
Puerto Rico	Adjuntas Municipio	Rota Municipality	Saipan Municipality
	Las Manas Municipio	Coamo Municipio	Tinian Municipality
	Utado Municipio	Maricao Municipio	Jayuya Municipio
		Vieques Municipio	Santa Isabel Municipio
Virgin Islands	St. Croix	St. John	St. Thomas

[FR Doc. 2010-23577 Filed 9-20-10; 8:45 am]

BILLING CODE 4210-67-C

**DEPARTMENT OF HOUSING AND
URBAN DEVELOPMENT**

[Docket No. FR-5376-N-91]

**Notice of Submission of Proposed
Information Collection to OMB
Multifamily Project Monthly
Accounting Reports****AGENCY:** Office of the Chief Information
Officer, HUD.**ACTION:** Notice.**SUMMARY:** The proposed information
collection requirement described below
has been submitted to the Office of
Management and Budget (OMB) for
review, as required by the Paperwork
Reduction Act. The Department is
soliciting public comments on the
subject proposal. This information is
necessary for HUD to monitor
compliance with contractual agreements
and analyze cash flow trends as well as
occupancy and rent collection levels.**DATES:** *Comments Due Date:* October 21,
2010.**ADDRESSES:** Interested persons are
invited to submit comments regarding
this proposal. Comments should refer to
the proposal by name and/or OMB
approval Number (2502-0108) and
should be sent to: HUD Desk Officer,
Office of Management and Budget, New
Executive Office Building, Washington,
DC 20503; fax: 202-395-5806.**FOR FURTHER INFORMATION CONTACT:**Leroy McKinney Jr., Reports
Management Officer, QDAM,
Department of Housing and Urban
Development, 451 Seventh Street, SW.,
Washington, DC 20410; e-mail Leroy
McKinney Jr. at
Leroy.McKinneyJr@hud.gov or telephone
(202) 402-5564. This is not a toll-free
number. Copies of available documents
submitted to OMB may be obtained
from Mr. McKinney.**SUPPLEMENTARY INFORMATION:** This
notice informs the public that the
Department of Housing and Urban
Development has submitted to OMB a
request for approval of the Information
collection described below. This notice
is soliciting comments from members of
the public and affecting agencies
concerning the proposed collection of
information to: (1) Evaluate whether the
proposed collection of information isnecessary for the proper performance of
the functions of the agency, including
whether the information will have
practical utility; (2) Evaluate the
accuracy of the agency's estimate of the
burden of the proposed collection of
information; (3) Enhance the quality,
utility, and clarity of the information to
be collected; and (4) Minimize the
burden of the collection of information
on those who are to respond; including
through the use of appropriate
automated collection techniques or
other forms of information technology,
e.g., permitting electronic submission of
responses.*This notice also lists the following
information:**Title of Proposal:* Multifamily Project
Monthly Accounting Reports.*OMB Approval Number:* 2502-0108.*Form Numbers:* HUD-93479, HUD-
93480 and HUD-96003.*Description of the Need for the
Information and its Proposed Use:* This
information is necessary for HUD to
monitor compliance with contractual
agreements and analyze cash flow
trends as well as occupancy and rent
collection levels.*Frequency of Submission:* Annually.

	Number of respondents	Annual responses	×	Hours per response	=	Burden hours
Reporting Burden:	10,269	123,228		12	143,766

Total Estimated Burden Hours:
143,766.*Status:* Extension of a currently
approved collection.**Authority:** Section 3507 of the Paperwork
Reduction Act of 1995, 44 U.S.C. 35, as
amended.

Dated: September 14, 2010.

Leroy McKinney, Jr.,
*Departmental Reports Management Officer,
Office of the Chief Information Officer.*

[FR Doc. 2010-23567 Filed 9-20-10; 8:45 am]

BILLING CODE 4210-67-P

**DEPARTMENT OF HOUSING AND
URBAN DEVELOPMENT**

[Docket No. FR-5376-N-89]

**Notice of Submission of Proposed
Information Collection to OMB Section
202 Supportive Housing for the Elderly
Application Submission Requirements****AGENCY:** Office of the Chief Information
Officer, HUD.**ACTION:** Notice.**SUMMARY:** The proposed information
collection requirement described below
has been submitted to the Office of
Management and Budget (OMB) for
review, as required by the Paperwork
Reduction Act. The Department is
soliciting public comments on the
subject proposal.Grant application for Section 202
Supportive Housing for the Elderly and
addition of predevelopment grant
funding for architectural and
engineering work, site control, and other
planning related expenses for Section
202 grantees.**DATES:** *Comments Due Date:* October 21,
2010.**ADDRESSES:** Interested persons are
invited to submit comments regarding
this proposal. Comments should refer to
the proposal by name and/or OMB
approval Number (2502-0267) and
should be sent to: HUD Desk Officer,
Office of Management and Budget, New
Executive Office Building, Washington,
DC 20503; fax: 202-395-5806.**FOR FURTHER INFORMATION CONTACT:**Leroy McKinney Jr., Reports
Management Officer, QDAM,Department of Housing and Urban
Development, 451 Seventh Street, SW.1,
Washington, DC 20410; e-mail Leroy
McKinney Jr. at
Leroy.McKinneyJr@hud.gov or telephone
(202) 402-5564. This is not a toll-free
number. Copies of available documents
submitted to OMB may be obtained
from Mr. McKinney.**SUPPLEMENTARY INFORMATION:** This
notice informs the public that the
Department of Housing and Urban
Development has submitted to OMB a
request for approval of the Information
collection described below. This notice
is soliciting comments from members of
the public and affecting agencies
concerning the proposed collection of
information to: (1) Evaluate whether the
proposed collection of information is
necessary for the proper performance of
the functions of the agency, including
whether the information will have
practical utility; (2) Evaluate the
accuracy of the agency's estimate of the
burden of the proposed collection of
information; (3) Enhance the quality,
utility, and clarity of the information to
be collected; and (4) Minimize the