

minimized without reducing the quality of the collected information. The agency will summarize and/or include your comments in the request for OMB's clearance of this information collection.

Dated: August 18, 2011.

**Carla Scott,**

*FAA Information Collection Clearance Officer, IT Enterprises Business Services Division, AES-200.*

[FR Doc. 2011-21665 Filed 8-23-11; 8:45 am]

**BILLING CODE 4910-13-P**

**DEPARTMENT OF TRANSPORTATION**

**Federal Aviation Administration**

**Agency Information Collection Activities: Requests for Comments; Clearance of Renewed Approval of Information Collection: FAA Airport Master Record**

**AGENCY:** Federal Aviation Administration (FAA), DOT.

**ACTION:** Notice and request for comments.

**SUMMARY:** In accordance with the Paperwork Reduction Act of 1995, FAA invites public comments about our intention to request the Office of Management and Budget (OMB) approval to renew an information collection. The Airport Safety Data Program involves the collection and dissemination of civil aeronautics information.

**DATES:** Written comments should be submitted by October 24, 2011.

**FOR FURTHER INFORMATION CONTACT:** Carla Scott on (202) 385-4293, or by e-mail at: [Carla.Scott@faa.gov](mailto:Carla.Scott@faa.gov).

**SUPPLEMENTARY INFORMATION:**

*OMB Control Number:* 2120-0015.

*Title:* FAA Airport Master Record.

*Form Numbers:* FAA Forms 5010-1, 5010-2, 5010-3, 5010-5.

*Type of Review:* Renewal of an information collection.

*Background:* 49 U.S.C. 329(b) empowers and directs the Secretary of Transportation to collect and disseminate information on civil aeronautics. Aeronautical information is required to be collected by the FAA in order to carry out agency missions such as those related to aviation flying safety, flight planning, airport engineering and federal grants analysis, aeronautical chart and flight information publications, and the promotion of air commerce as required by statute.

*Respondents:* Approximately 19,800 airport owners/managers and state inspectors.

*Frequency:* Information is collected on occasion.

*Estimated Average Burden per Response:* 1 hour.

*Estimated Total Annual Burden:* 8,870 hours.

**ADDRESSES:** Send comments to the FAA at the following address: Ms. Carla Scott, Room 336, Federal Aviation Administration, AES-300, 950 L'Enfant Plaza, SW., Washington, DC 20024.

*Public Comments Invited:* You are asked to comment on any aspect of this information collection, including (a) Whether the proposed collection of information is necessary for FAA's performance; (b) the accuracy of the estimated burden; (c) ways for FAA to enhance the quality, utility and clarity of the information collection; and (d) ways that the burden could be minimized without reducing the quality of the collected information. The agency will summarize and/or include your comments in the request for OMB's clearance of this information collection.

Dated: August 18, 2011.

**Carla Scott,**

*FAA Information Collection Clearance Officer, IT Enterprises Business Services Division, AES-200.*

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**DEPARTMENT OF THE TREASURY**

**Submission for OMB Review; Comment Request**

August 18, 2011.

The Department of the Treasury will submit the following public information collection requirements 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. A copy of the submissions may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding these information collections should be addressed to the OMB reviewer listed and to the Treasury PRA Clearance Officer, Department of the Treasury, 1750 Pennsylvania Avenue, NW., Suite 11010, Washington, DC 20220.

**DATES:** Written comments should be received on or before September 23, 2011 to be assured consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-0146.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Election by a Small Business Corporation.

*Form:* 2553.

*Abstract:* Form 2553 is filed by a qualifying corporation to elect to be an

S corporation as defined in Code section 1361. The information obtained is necessary to determine if the election should be accepted by the IRS. When the election is accepted, the qualifying corporation is classified as an S corporation and the corporation's income is taxed to the shareholders of the corporation.

*Respondents:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 8,190,000.

*OMB Number:* 1545-0731.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* T.D. 8600 Definition of an S Corporation.

*Abstract:* The regulations provide the procedures and the statements to be filed by certain individuals for making the election under section 1361(d)(2), the refusal to consent to that election, or the revocation of that election. The statements required to be filed would be used to verify that taxpayers are complying with requirements imposed by Congress under subchapter S.

*Respondents:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 1,005.

*OMB Number:* 1545-0988.

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

*Title:* Form 8609, Low-Income Housing Credit Allocation Certification; Form 8609-A, Annual Statement for Low-Income Housing Credit.

*Forms:* 8609, 8609-A.

*Abstract:* Owners of residential low-income rental buildings may claim a low-income housing credit for each qualified building over a 10-year credit period. Form 8609 can be used to obtain a housing credit allocation from the housing credit agency. The form, along with Schedule A, is used by the owner to certify necessary information required by the law.

*Respondents:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 4,090,332.

*OMB Number:* 1545-1374.

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

*Title:* Qualified Electric Vehicle Credit.

*Form:* 8834.

*Abstract:* Form 8834 is used to compute an allowable credit for qualified electric vehicles placed in service after June 30, 1993. Section 1913(b) under Public Law 102-1018 created new section 30.

*Respondents:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 5,025.  
*OMB Number:* 1545–1570.  
*Type of Review:* Extension without change of a currently approved collection.

*Title:* T.D. 8905—Preparer Due Diligence Requirements for Determining Earned Income Credit Eligibility.

*Abstract:* This document contains final regulations relating to the due diligence requirements under section 6695(g) of the Internal Revenue Code for paid preparers of Federal income tax returns or claims for refund involving the earned income credit (EIC). These regulations reflect changes to the law made by the Taxpayer Relief Act of 1997. The regulations provide guidance to paid preparers who prepare Federal income tax returns or claims for refund claiming the earned income credit.

*Respondents:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 507,136.

*OMB Number:* 1545–1672.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* T.D. 9047—Certain Transfers of Property to Regulated Investment Companies (RICs) and Real Estate Investment Trusts (REITs).

*Abstract:* This document contains final regulations that apply to certain transactions or events that result in a Regulated Investment Company [RIC] or a Real Estate Investment Trust [REIT] owning property that has a basis determined by reference to a C corporation's basis in the property. These regulations affect RICs, REITs, and C corporations and clarify the tax treatment of transfers of C corporation property to a RIC or REIT.

*Respondents:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 70.

*OMB Number:* 1545–1780.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* T.D. 9472—Notice Requirements for Certain Pension Plan Amendments Significantly Reducing the Rate of Future Benefit Accrual.

*Abstract:* This document contains final regulations providing guidance relating to the application of the section 204(h) notice requirements to a pension plan amendment that is permitted to reduce benefits accrued before the plan amendment's applicable amendment date. These regulations also reflect certain amendments made to the section 204(h) notice requirements by the Pension Protection Act of 2006. These final regulations generally affect

sponsors, administrators, participants, and beneficiaries of pension plans.

*Respondents:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 40,000.

*OMB Number:* 1545–1914.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Low Sulfur Diesel Fuel Production Credit.

*Form:* 8896.

*Abstract:* IRC section 45H allows small business refiners a 5 cent/gallon credit for the production of low sulfur diesel fuel.

*Respondents:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 313.

*OMB Number:* 1545–2086.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Notice 2008–113; Relief and Guidance on Corrections of Certain Failures of a Nonqualified Deferred Compensation Plan to Comply with § 409A(a) in Operation.

*Abstract:* This Notice sets forth the procedures to be followed by service recipients and service providers in order to correct certain operational failures of a nonqualified deferred compensation plan to comply with § 409A(a). It also describes the types of operational failures that can be corrected under the Notice.

*Respondents:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 5,000.

*OMB Number:* 1545–2089.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Report of Employer-Owned Life Insurance Contracts.

*Form:* 8925.

*Abstract:* IRC 6039I requires every policyholder of employer-owned life insurance contracts to file a return showing the number of contracts owned, the total number of employees at the end of the year, the number of such employees insured, and that the policyholder has a valid consent for each insured employee. Form 8925 will be used to report this information.

*Respondents:* Private Sector: Businesses or other for-profits, Farms, Not-for-profit institutions.

*Estimated Total Burden Hours:* 71,360.

*OMB Number:* 1545–2205.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Merchant Card and Third Party Payments.

*Form:* 1099–K.

*Abstract:* This form is in response to section 3091(a) of Public Law 110–289, the Housing Assistance Tax Act of 2008 (Div. C of the Housing and Economic Recovery Act of 2010). The form reflects payments made in settlement of merchant card and third party network transactions for purchases of goods and/or services made with merchant cards and through third party networks.

*Respondents:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 620.

*OMB Number:* 1545–2206.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Notice 2011–44—Application for Reinstatement and Retroactive Reinstatement for Reasonable Cause under IRC § 6033(j); Notice 2011–43—Transitional Relief under IRC § 6033(j) for Small Organizations.

*Abstract:* Notice 2011–44 provides guidance with respect to applying for reinstatement of tax-exempt status and requesting retroactive reinstatement under sections 6033(j)(2) and (3) of the Internal Revenue Code for an organization that has had its tax-exempt status automatically revoked under section 6033(j)(1) of the Code. The Treasury Department and the Internal Revenue Service intend to issue regulations under section 6033(j) that will prescribe rules relating to the application for reinstatement of tax-exempt status under section 6033(j)(2) and the request for retroactive reinstatement under section 6033(j)(3).

Notice 2011–43 provides transitional relief for certain small organizations that have lost their tax-exempt status because they failed to file a required annual electronic notice (Form 990–N e-Postcard) for taxable years beginning in 2007, 2008 and 2009. A small organization—that is, one that normally has annual gross receipts of not more than \$50,000 in its most recently completed taxable year—that qualifies for the transitional relief under this notice and applies for reinstatement of tax-exempt status by December 31, 2012, will be treated by the Internal Revenue Service as having established reasonable cause for its filing failures and its tax-exempt status will be reinstated retroactive to the date it was automatically revoked.

*Respondents:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 2,917.

*Bureau Clearance Officer:* Yvette Lawrence, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224; (202) 927–4374.

*OMB Reviewer:* Shagufta Ahmed,  
Office of Management and Budget, New

Executive Office Building, Room 10235,  
Washington, DC 20503; (202) 395-7873.

**Dawn D. Wolfgang,**

*Treasury PRA Clearance Officer.*

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