

**DATES:** The exemption will be effective on November 25, 2011; petitions to reopen must be filed by November 15, 2011.

**ADDRESSES:** An original and 10 copies of all pleadings, referring to Docket No. FD 35544, must be filed with the Surface Transportation Board, 395 E Street, SW., Washington, DC 20423-0001. In addition, one copy of all pleadings must be served on petitioner's representative: Linda J. Morgan, Nossaman LLP, 1666 K Street, NW., Suite 500, Washington, DC 20006.

Copies of filings will be available for viewing at the Board's Web site.

**FOR FURTHER INFORMATION CONTACT:**

Joseph H. Dettmar at 202-245-0395. Assistance for the hearing impaired is available through the Federal Information Relay Service (FIRS) at 1-800-877-8339.

**SUPPLEMENTARY INFORMATION:**

Additional information is contained in the Board's decision, which is available on our Web site at: "<http://www.stb.dot.gov>".

Decided: October 20, 2011.

By the Board, Chairman Elliott, Vice Chairman Begeman, and Commissioner Mulvey.

**Jeffrey Herzig,**

*Clearance Clerk.*

[FR Doc. 2011-27679 Filed 10-25-11; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

October 20, 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 November 25, 2011 to be assured consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0001.

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

*Title:* Employer's Annual Railroad Retirement Tax Return.

*Forms:* CT-1, CT-1X.

*Abstract:* Railroad employers are required to file an annual return to report employer and employee Railroad Retirement Tax Act (RRTA). Form CT-1 is used for this purpose. IRS uses the information to insure that the employer has paid the correct tax.

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

*Estimated Total Burden Hours:* 39,455.

*OMB Number:* 1545-0003.

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

*Title:* Application for Employer Identification Number; Solicitud de Numero de Identificacion Patronal (EIN).

*Forms:* SS-4, SS-4-PR.

*Abstract:* Taxpayers are required to have an identification number for use on any return, statement, or other document must prepare and file Form SS-4 or Form SS-4PR (Puerto Rico only) to obtain a number. The information is used by the IRS and the SSA in tax administration and by the Bureau of the Census for business statistics.

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

*Estimated Total Burden Hours:* 15,941,913.

*OMB Number:* 1545-0024.

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

*Title:* Claim for Refund and Request for Abatement.

*Form:* 843.

*Abstract:* IRC section 6402, 6404, and sections 301.6404-2, and 301.6404-3 of the regulations, allow for refunds of taxes (except income taxes) or refund, abatement, or credit of interest, penalties, and additions to tax in the event of errors or certain action by the IRS. Form 843 is used by taxpayers to claim these refunds, credits, or abatements.

*Respondents:* Individuals and Households.

*Estimated Total Burden Hours:* 875,295.

*OMB Number:* 1545-0049.

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

*Title:* Form 990-BL, Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Persons; Form 6069, Return of Excise Tax on Excess Contributions to BL Trust.

*Forms:* 990-BL, 6069.

*Abstract:* IRS uses Form 990-BL to monitor activities of black lung benefit trusts, and to collect excise taxes on these trusts and certain related persons if they engage in proscribed activities. The tax is figured on Schedule A and attached to Form 990-BL. Form 6069 is used by coal mine operators to figure the maximum deduction to a black lung benefit trust. If excess contributions are made, IRS uses the form to figure and collect the tax on excess contributions.

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

*Estimated Total Burden Hours:* 563.

*OMB Number:* 1545-0058.

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

*Title:* Application for Recognition of Exemption Under Section 521 of the Internal Revenue Code.

*Form:* 1028.

*Abstract:* Farmers' cooperatives must file Form 1028 to apply for exemption from Federal income tax as being organizations described in IRC section 521. The information on Form 1028 provides the basis for determining whether the applicants are exempt.

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

*Estimated Total Burden Hours:* 2,545.

*OMB Number:* 1545-0152.

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

*Title:* Application for Change in Accounting Method.

*Form:* 3115.

*Abstract:* Form 3115 is used by taxpayers who wish to change their method of computing their taxable income. The form is used by the IRS to determine if electing taxpayers have met the requirements and are able to change to the method requested.

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

*Estimated Total Burden Hours:* 929,066.

*OMB Number:* 1545-0216.

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

*Title:* International Boycott Report.

*Form:* 5713 and Schedules A, B, and C to Form 5713.

*Abstract:* Form 5713 and related Schedules A, B, and C are used by any entity that has operations in a "boycotting" country. If that entity cooperates with or participates in an international boycott it loses a portion of the foreign tax credit, or deferral of FSC and IC-DISC benefits. The IRS uses Form 5713 to determine if any of the above benefits should be lost. The

information is also used as the basis for a report to the Congress.

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

*Estimated Total Burden Hours:* 69,495.

*OMB Number:* 1545–0284.

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

*Title:* Application for Determination of Employee Stock Ownership Plan.

*Form:* 5309.

*Abstract:* Form 5309 is used in conjunction with Form 5300 or Form 5303 when applying for a determination letter as to a deferred compensation plan's qualification status under section 409 or 4975(e)(7) of the Internal Revenue Code. The information is used to determine whether the plan qualifies.

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

*Estimated Total Burden Hours:* 26,975.

*OMB Number:* 1545–0723.

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

*Title:* T.D. 8043—Manufacturers Excise Taxes and Sporting Goods and Firearms and Other Administrative Provisions of Special Application to Manufacturers and Retailers Excise Taxes.

*Abstract:* This document contains final regulations which revise and update the regulations on manufacturers excise taxes on sporting goods and firearms and other administrative provisions especially applicable to manufacturers and retailers excise taxes. These amendments revise and update Part 48 to achieve greater clarity and conform the regulations to numerous amendments to the Internal Revenue Code of 1954 made after 1964. These regulations provide necessary guidance to the public for compliance with the law.

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

*Estimated Total Burden Hours:* 475,000.

*OMB Number:* 1545–0795.

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

*Title:* Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual.

*Form:* 8233.

*Abstract:* Compensation paid to a nonresident alien (NRA) individual for independent personal services (self-employment) is generally subject to 30% withholding or graduated rates.

However, compensation may be exempt from withholding because of a U.S. tax treaty or personal exemption amount. Form 8233 is used to request exemption from withholding.

*Respondents:* Individuals and Households.

*Estimated Total Burden Hours:* 1,320,000.

*OMB Number:* 1545–0879.

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

*Title:* IA–195–78 (Final) Certain Returned Magazines, Paperbacks or Records.

*Abstract:* The regulations provide rules relating to an exclusion from gross income for certain returned merchandise. The regulations provide that in addition to physical return of the merchandise, a written statement listing certain information may constitute evidence of the return. Taxpayers who receive physical evidence of the return may, in lieu of retaining physical evidence, retain documentary evidence of the return. Taxpayers in the trade or business of selling magazines, paperbacks, or records, who elect to use a certain method of accounting, are affected.

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

*Estimated Total Burden Hours:* 8,125.

*OMB Number:* 1545–0922.

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

*Title:* Form 8329, Lender's Information Return for Mortgage Credit Certificates (MCCs); Form 8330, Issuer's Quarterly Information Return for Mortgage Credit Certificates (MCCs).

*Forms:* 8329, 8330.

*Abstract:* Form 8329 is used by lending institutions and Form 8330 is used by state and local governments to report on mortgage credit certificates (MCCs) authorized under IRC Section 25. IRS matches the information supplied by lenders and issuers to ensure that the credit is computed properly.

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

*Estimated Total Burden Hours:* 73,720.

*OMB Number:* 1545–1100.

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

*Title:* REG–209106–89 (NPRM) Changes With Respect to Prizes and Awards and Employee Achievement Awards.

*Abstract:* This regulation requires recipients of prizes and awards to

maintain records to determine whether a qualifying designation has been made. The affected public are prize and award recipients who seek to exclude the cost of a qualifying prize or award.

*Respondents:* Individuals and Households.

*Estimated Total Burden Hours:* 1,275.

*OMB Number:* 1545–1139.

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

*Title:* PS–264–82 (Final) Adjustments to Basis of Stock and Indebtedness to Shareholders of S Corporations and Treatment of Distributions by S Corporations to Shareholders; REG–144859–04—Section 1367 Regard.

*Abstract:* The regulations provide the procedures and the statements to be filed by S corporations for making the election provided under section 1368, and by shareholders who choose to reorder items that decrease their basis. Statements required to be filled will be used to verify that taxpayers are complying with the requirements imposed by Congress.

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

*Estimated Total Burden Hours:* 450.

*OMB Number:* 1545–1269.

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

*Title:* T.D. 8461—Nuclear Decommissioning Fund Qualification Requirements.

*Abstract:* This document contains final regulations relating to the qualification requirements of a nuclear decommissioning fund. Pursuant to former section 468A(e)(4)(C) of the Internal Revenue Code, current regulations require that nuclear decommissioning funds invest directly in permissible assets and permitted two or more such funds to combine assets for investment purposes. The Comprehensive National Energy Policy Act of 1992 repealed the investment restriction contained in section 468A(e)(4)(C). These final regulations amend the existing regulations to reflect the statutory change.

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

*Estimated Total Burden Hours:* 150.

*OMB Number:* 1545–1375.

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

*Title:* T.D. 8537—Carryover of Passive Activity Losses and Credits and At Risk Losses to Bankruptcy Estates of Individuals.

*Abstract:* This document contains final regulations relating to the

application of carryover of passive activity losses and credits and at risk losses to the bankruptcy estates of individuals. The final regulations affect individual taxpayers who file bankruptcy petitions under chapter 7 or chapter 11 of title 11 of the United States Code and have passive activity losses and credits under section 469 or losses under section 465.

*Respondents:* Individuals and Households.

*Estimated Total Burden Hours:* 100.

*OMB Number:* 1545–1381.

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

*Title:* T.D. 8546—Limitations on Corporate Net Operating Loss.

*Abstract:* This document contains final income tax regulations providing rules for allocating net operating loss or taxable income, and net capital loss or gain, within the taxable year in which a loss corporation has an ownership change under section 382 of the Internal Revenue Code of 1986. These regulations permit the loss corporation to elect to allocate these amounts between the period ending on the change date and the period beginning on the day after the change date as if its books were closed on the change date.

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

*Estimated Total Burden Hours:* 200.

*OMB Number:* 1545–1393.

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

*Title:* EE–14–81 (NPRM) Deductions and Reductions in Earnings and Profits (or Accumulated Profits) With Respect to Certain Foreign Deferred Compensation Plans Maintained by Certain Foreign Corporations or by Foreign Branches of Domestic Corporations.

*Abstract:* The regulation provides guidance regarding the limitations on deductions and adjustments to earnings and profits (or accumulated profits) for certain foreign deferred compensation plans. Respondents will be multinational corporations.

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

*Estimated Total Burden Hours:* 200.

*OMB Number:* 1545–1407.

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

*Title:* Consent To Extend the Time to Assess the Branch Profits Tax Under Regulations Sections 1.884–2(a) and (c).  
*Form:* 8848.

*Abstract:* Form 8848 is used by foreign corporations that have (a)

completely terminated all of their U.S. trade or business within the meaning of Temporary Regulations section 1.884–2T(a) during the tax year or (b) transferred their U.S. assets to a domestic corporation in a transaction described in Code section 381(a), if the foreign corporation was engaged in a U.S. trade or business at that time.

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

*Estimated Total Burden Hours:* 22,500.

*OMB Number:* 1545–1409.

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

*Title:* Election to Use Different Annualization Periods for Corporate Estimated Tax.

*Form:* 8842.

*Abstract:* Form 8842 is used by corporations (including S corporations), tax-exempt organizations subject to the unrelated business income tax, and private foundations to annually elect the use of an annualization period in section 6655(e)(2)(c)(i) or (ii) for purpose of figuring the corporation's estimated tax payments under the annualized income installment method.

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

*Estimated Total Burden Hours:* 4,335.

*OMB Number:* 1545–1435.

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

*Title:* TD 8706—Electronic Filing of Form W–4.

*Abstract:* This document contains final regulations relating to Form W–4, Employee's Withholding Allowance Certificate. The final regulations authorize employers to establish electronic systems for use by employees in filing their Forms W–4. The regulations provide employers and employees with guidance necessary to comply with the law. The regulations affect employers that establish electronic systems and their employees.

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

*Estimated Total Burden Hours:* 40,000.

*OMB Number:* 1545–1485.

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

*Title:* T.D. 8743—Sale of Residence From Qualified Personal Residence Trust.

*Abstract:* This document contains final regulations permitting the reformation of a personal residence trust or a qualified personal residence trust in order to comply with the applicable

requirements for such trusts. The final regulations also provide that the governing instruments of such trusts must prohibit the sale of a residence held in the trust to the grantor of the trust, the grantor's spouse, or an entity controlled by the grantor or the grantor's spouse.

*Respondents:* Individuals and Households.

*Estimated Total Burden Hours:* 625.

*OMB Number:* 1545–1486.

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

*Title:* T.D. 8697—Simplification of Entity Classification Rules.

*Abstract:* This regulation provides rules to allow certain unincorporated business organizations to elect to be treated as corporations or partnerships for federal tax purposes. The election is made by filing Form 8832, Entity Classification Election. The information collected on the election will be used to verify the classification of electing organizations.

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

*Estimated Total Burden Hours:* 1.

*OMB Number:* 1545–1491.

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

*Title:* T.D. 8746—Amortizable Bond Premium.

*Abstract:* This document contains final regulations relating to the federal income tax treatment of bond premium and bond issuance premium. The regulations reflect changes to the law made by the Tax Reform Act of 1986 and the Technical and Miscellaneous Revenue Act of 1988. The regulations will provide needed guidance to holders and issuers of debt instruments.

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

*Estimated Total Burden Hours:* 7,500.

*OMB Number:* 1545–1493.

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

*Title:* T.D. 8684—Treatment of Gain From the Disposition of Interest in Certain Natural Resource Recapture Property by S Corporations and Their Shareholders.

*Abstract:* This document contains final regulations relating to the tax treatment by S Corporations and their shareholders of gain from the disposition by an S corporation (and a corporation that was formerly an S corporation) of certain natural resource recapture property (section 1254 property after enactment of the Tax Reform Act of 1986 and oil, gas, or

geothermal property before enactment of the Tax Reform Act of 1986), and also rules relating to the disposition of stock in an S corporation that holds certain natural resource recapture property. Changes to the applicable tax law were made by the Tax Reform Act of 1986, and the Subchapter S Revision Act of 1982. The regulations provide the public with guidance in complying with the changed tax laws.

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

*Estimated Total Burden Hours:* 1,000.

*OMB Number:* 1545–1496.

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

*Title:* REG–209673–93 Mark to Market for Dealers in Securities (TD 8700 (final)).

*Abstract:* Under section 1.475(b)–4, the information required to be recorded is required by the IRS to determine whether exemption from mark-to-market treatment is properly claimed, and will be used to make that determination upon audit of taxpayer's books and records. Also, under section 1.475(c)–1(a)(3)(iii), the information is necessary for the Service to determine whether a consolidated group has elected to disregard inter-member transactions in determining a member's status as a dealer in securities.

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

*Estimated Total Burden Hours:* 2,950.

*OMB Number:* 1545–1581.

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

*Title:* T.D. 8812—Continuation Coverage Requirements Applicable to Group Health Plans.

*Abstract:* The Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA) added health care continuation requirements that apply to group health plans. Coverage required to be provided under those requirements is referred to as COBRA continuation coverage. This document contains final regulations based on these two sets of proposed regulations. The final regulations also reflect statutory amendments to the COBRA continuation coverage requirements since COBRA was enacted. The regulations will generally affect sponsors of and participants in group health plans and they provide plan sponsors and plan administrators with guidance necessary to comply with the law.

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

*Estimated Total Burden Hours:* 404,640.

*OMB Number:* 1545–1633.

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

*Title:* T.D. 8802—Certain Asset Transfers to a Tax-Exempt Entity.

*Abstract:* This document contains final regulations that implement provisions of the Tax Reform Act of 1986 and the Technical and Miscellaneous Revenue Act of 1988. The final regulations generally affect a taxable corporation that transfers all or substantially all of its assets to a tax-exempt entity or converts from a taxable corporation to a tax-exempt entity in a transaction other than a liquidation, and generally require the taxable corporation to recognize gain or loss as if it had sold the assets transferred at fair market value.

*Respondents:* Private Sector: Not-for-profit institutions.

*Estimated Total Burden Hours:* 125.

*OMB Number:* 1545–1641.

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

*Title:* Rev. Proc. 99–17—Mark to Market Election for Commodities Dealers and Securities and Commodities Traders.

*Abstract:* The revenue procedure prescribes the time and manner for dealers in commodities and traders in securities or commodities to elect to use the mark-to-market method of accounting under Sec. 475(e) or (f) of the Internal Revenue Code. The collections of information in sections 5 and 6 of this revenue procedure are required by the IRS in order to facilitate monitoring taxpayers changing accounting methods resulting from making the elections under Sec. 475(e) or (f).

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

*Estimated Total Burden Hours:* 500.

*OMB Number:* 1545–1643.

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

*Title:* REG–209484–87 (TD 8814 final) Federal Insurance Contributions Act (FICA) Taxation of Amounts Under Employee Benefit Plans.

*Abstract:* This regulation provides guidance as to when amounts deferred under or paid from a nonqualified deferred compensation plan are taken into account as wages for purposes of the employment taxes imposed by the Federal Insurance Contributions Act (FICA). Section 31.3121(v)(2)–1(a)(2) requires that the material terms of a plan be set forth in writing.

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

*Estimated Total Burden Hours:* 12,500.

*OMB Number:* 1545–1646.

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

*Title:* T.D. 8851—Return Requirement for United States Persons who acquire or dispose of an interest in a foreign partnership, or whose proportional interest in a foreign partnership changes.

*Abstract:* This document contains final regulations under section 6046A of the Internal Revenue Code relating to the requirement that United States persons, in certain circumstances, file a return if they acquire or dispose of an interest in a foreign partnership, or if their proportional interest in a foreign partnership changes. The burden of complying with the collection of information is reported on Form 8865.

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

*Estimated Total Burden Hours:* 1.

*OMB Number:* 1545–1649.

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

*Title:* Rev. Proc. 99–21—Disability Suspension.

*Abstract:* The information is needed to establish a claim that a taxpayer was financially disabled for purposes of section 6511(h) of the Internal Revenue Code (which was added by section 3203 of the Internal Revenue Service Restructuring and Reform Act of 1998). Under section 6511(h), the statute of limitations on claims for credit or refund is suspended for any period of an individual taxpayer's life during which the taxpayer is unable to manage his or her financial affairs because of a medically determinable mental or physical impairment, if the impairment can be expected to result in death, or has lasted (or can be expected to last) for a continuous period of not less than 12 months. Section 6511(h)(2)(A) requires that proof of the taxpayer's financial disability be furnished to the Internal Revenue Service.

*Respondents:* Individuals and Households.

*Estimated Total Burden Hours:* 24,100.

*OMB Number:* 1545–1654.

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

*Title:* T.D. 8902—Capital Gains, Partnership and Subchapter S, and Trust Provisions.

*Abstract:* This document contains final regulations relating to sales or exchanges of interests in partnerships, S

corporations, and trusts. The regulations interpret the look-through provisions of section 1(h), added by section 311 of the Taxpayer Relief Act of 1997 and amended by sections 5001 and 6005(d) of the Internal Revenue Service Restructuring and Reform Act of 1998, and explain the rules relating to the division of the holding period of a partnership interest. The regulations affect partnerships, partners, S corporations, S corporation shareholders, trusts, and trust beneficiaries.

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

*Estimated Total Burden Hours:* 1.

*OMB Number:* 1545–1655

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

*Title:* T.D. 8861—Private Foundation Disclosure Rules.

*Abstract:* This document contains final regulations that amend the regulations relating to the public disclosure requirements described in section 6104(d) of the Internal Revenue Code. These final regulations implement changes made by the Tax and Trade Relief Extension Act of 1998, which extended to private foundations the same rules regarding public disclosure of annual information returns that apply to other tax-exempt organizations. These final regulations provide guidance for private foundations required to make copies of applications for recognition of exemption and annual information returns available for public inspection and to comply with requests for copies of those documents.

*Respondents:* Private Sector: Not-for-profit institutions.

*Estimated Total Burden Hours:* 32,596.

*OMB Number:* 1545–1658.

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

*Title:* T.D. 8940—Purchase Price Allocations in Deemed Actual Asset Acquisitions.

*Abstract:* This document contains final regulations relating to deemed and actual asset acquisitions under sections 338 and 1060. The final regulations affect sellers and buyers of corporate stock that are eligible to elect to treat the transaction as a deemed asset acquisition. The final regulations also affect sellers and buyers of assets that constitute a trade or business.

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

*Estimated Total Burden Hours:* 25.

*OMB Number:* 1545–1759.

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

*Title:* Amended Quarterly Federal Excise Tax Return.

*Form:* 720X.

*Abstract:* Form 720X is used to make adjustments to correct errors on form 720 filed for previous quarters. It can be filed by itself or it can be attached to any subsequent Form 720. Code section 6416(d) allows taxpayers to take a credit on a subsequent return rather than filing a refund claim.

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

*Estimated Total Burden Hours:* 152,460.

*OMB Number:* 1545–1762.

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

*Title:* Direct Deposit of Corporate Tax Refund.

*Form:* 8050.

*Abstract:* File Form 8050 to request that the IRS deposit a corporate income tax refund (including a refund of \$1 million or more) directly into an account at any U.S. bank or other financial institution (such as a mutual fund or brokerage firm) that accepts direct deposits.

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

*Estimated Total Burden Hours:* 348,600.

*OMB Number:* 1545–1763.

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

*Title:* Direct Deposit of Refund of \$1 Million or more.

*Form:* 8302.

*Abstract:* This form is used to request a deposit of a tax refund of \$1 million or more directly into an account at any U.S. bank or other financial institution.

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

*Estimated Total Burden Hours:* 1,088.

*OMB Number:* 1545–1765.

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

*Title:* T.D. 9171—New Markets Tax Credit.

*Abstract:* The regulations provide guidance for taxpayers claiming the new markets tax credit under section 45D of the Internal Revenue Code. The reporting requirements in the regulations require a qualified community development entity (CDE) to provide written notice to: (1) Any taxpayer who acquires an equity investment in the CDE at its original issue that the equity investment is a

qualified equity investment entitling the taxpayer to claim the new markets tax credits; and (2) each holder of a qualified equity investment, including all prior holders of that investment that a recapture event has occurred. CDE's must comply with such reporting requirements to the Secretary as the Secretary may prescribe.

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

*Estimated Total Burden Hours:* 210.

*OMB Number:* 1545–1767.

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

*Title:* T.D. 8976—Dollar-Value LIFO Regulations; Inventory Price Index Computation Method.

*Abstract:* This document contains final regulations under section 472 of the Internal Revenue Code that relate to accounting for inventories under the last-in, first-out (LIFO) method. The final regulations provide guidance regarding methods of valuing dollar-value LIFO pools and affect persons who elect to use the dollar-value LIFO and inventory price index computation (IPIC) methods or who receive dollar-value LIFO inventories in certain nonrecognition transactions.

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

*Estimated Total Burden Hours:* 1.

*OMB Number:* 1545–1768.

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

*Title:* Revenue Procedure 2003–84, Optional Election to Make Monthly Sec. 706 Allocations.

*Abstract:* This revenue procedure allows certain partnerships with money market fund partners to make an optional election to close the partnership's books on a monthly basis with respect to the money market fund partners.

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

*Estimated Total Burden Hours:* 500.

*OMB Number:* 1545–1773.

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

*Title:* Revenue Procedure 2002–23, Taxation of Canadian Retirement Plans Under U.S.-Canada Income Tax Treaty.

*Abstract:* This Revenue Procedure provides guidance for the application by U.S. citizens and residents of the U.S.-Canada Income Tax Treaty, as amended by the 1995 protocol, in order to defer U.S. income taxes on income accrued in certain Canadian retirement plans.

*Respondents:* Individuals and Households.

*Estimated Total Burden Hours:* 10,000.

*OMB Number:* 1545–1776.

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

*Title:* U.S. Income Tax Return for Electing Alaska Native Settlement Trusts.

*Form:* 1041–N.

*Abstract:* An Alaska Native Settlement Trust (ANST) may elect under section 646 to have the special income tax treatment of that section apply to the trust and its beneficiaries. This one-time election is made by filing Form 1041–N and the form is used by the ANST to report its income, etc., and to compute and pay any income tax. Form 1041–N is also used for the special information reporting requirements that apply to ANST's.

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

*Estimated Total Burden Hours:* 680.

*OMB Number:* 1545–1783.

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

*Title:* TD 8989—Guidance Necessary to Facilitate Electronic Tax Administration.

*Abstract:* The regulations provide a regulatory statement of IRS authority to prescribe what return information or documentation must be filed with a return, statement or other document required to be made under any provision of the internal revenue laws or regulations. In addition, the regulations eliminate regulatory impediments to electronic filing of Form 1040.

*Respondents:* Individuals and Households.

*Estimated Total Burden Hours:* 1.

*OMB Number:* 1545–1792.

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

*Title:* REG–164754–01 (Final) Split-Dollar Life Insurance Arrangements.

*Abstract:* The proposed regulations provide guidance for loans made pursuant to a split-dollar life insurance arrangement. To obtain a particular treatment under the regulations for certain split-dollar loans, the parties to the loan must make a written representation, which must be kept as part of their books and records and a copy filed with their federal income tax returns. In addition, if a split-dollar loan provides for contingent payments, the lender must produce a projected payment schedule for the loan and give the borrower a copy of the schedule. This schedule is used by parties to

compute their interest accruals and any imputed transfers for tax purposes.

*Respondents:* Private Sector:

Businesses or other for-profits.

*Estimated Total Burden Hours:* 32,500.

*OMB Number:* 1545–1794.

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

*Title:* T.D. 9088—Compensatory Stock Options Under Section 482.

*Abstract:* This document contains final regulations that provide guidance regarding the application of the rules of section 482 governing qualified cost sharing arrangements. These regulations provide guidance regarding the treatment of stock-based compensation for purposes of the rules governing qualified cost sharing arrangements and for purposes of the comparability factors to be considered under the comparable profits method.

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

*Estimated Total Burden Hours:* 2,000.

*OMB Number:* 1545–1919.

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

*Title:* Prior Government Service Information.

*Form:* 12854.

*Abstract:* This product is used to identify applicants who have had prior government services in order to request the OPF from federal records and to identify possible pay setting issues.

*Respondents:* Individuals and Households.

*Estimated Total Burden Hours:* 6,230.

*OMB Number:* 1545–1920.

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

*Title:* Notice Regarding Repayment of a Buyout Prior to Re-employment with the Federal Government.

*Form:* 12311.

*Abstract:* This form outlines the regulations requiring those employees being rehired by the government and received a buyout from their previous job to make repayment of the buyout before they will be hired again.

*Respondents:* Individuals and Households.

*Estimated Total Burden Hours:* 2,757.

*OMB Number:* 1545–1921.

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

*Title:* Continuation Sheet for Item #16 (Additional Information) OF–306, Declaration for Federal Employment.

*Form:* 12114.

*Abstract:* Form 12114 is used as a continuation to the OF–306 to provide

additional space for capturing additional information.

*Respondents:* Individuals and Households.

*Estimated Total Burden Hours:* 6,203.

*OMB Number:* 1545–1924.

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

*Title:* Biodiesel Fuels Credit.

*Form:* 12114.

*Abstract:* IRC section 40A provides a credit for biodiesel or qualified biodiesel mixtures. IRC section 38(b)(17) allows a nonrefundable income tax credit for businesses that sell or use biodiesel. Form 8864 is used to figure the credits.

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

*Estimated Total Burden Hours:* 310.

*OMB Number:* 1545–1926.

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

*Title:* Notice 2005–10, Domestic Reinvestment Plans and Other Guidance under Section 965.

*Abstract:* This document provides guidance under new section 965 enacted by the American Jobs Creation Act of 2004 (Pub. L. 108–357). In general, and subject to limitations and conditions, section 965(a) provides that a corporation that is a U.S. shareholder of a controlled foreign corporation (CFC) may elect, for one taxable year, an 85 percent dividends received deduction (DRD) with respect to certain cash dividends it receives from its CFC's. Section 965(f) provides that taxpayers may elect the application of section 965 for either the taxpayer's last taxable year which begins before October 22, 2004, or the taxpayer's first taxable year to which the taxpayer intends to elect section 965 to apply prior to the issuance of Form 8895, the election must be made on a statement that is attached to its timely-filed tax return (including extensions) for such taxable year. In addition, because the taxpayer must establish to the satisfaction of the Commissioner that it has satisfied the conditions to take the DRD, the taxpayer is required under this guidance to report specified information and provide specified documentation.

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

*Estimated Total Burden Hours:* 3,750,000.

*OMB Number:* 1545–1927.

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

*Title:* IRS e-file Electronic Funds Withdrawal Authorization for Form 7004.

*Form:* 8878-A.

*Abstract:* Form 8878-A is used by a corporate officer or agent and an electronic return originator (ERO) to use a personal identification number (PIN) to authorize an electronic funds withdrawal for a tax payment made with a request to extend the filing due date for a corporate income tax return.

*Respondents:* Private Sector:

Businesses or other for-profits.

*Estimated Total Burden Hours:* 505,400.

*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.*

[FR Doc. 2011-27671 Filed 10-25-11; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Fiscal Service

#### **Surety Companies Acceptable on Federal Bonds: Western National Mutual Insurance Company**

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

**ACTION:** Notice.

**SUMMARY:** This is Supplement No. 2 to the Treasury Department Circular 570, 2011 Revision, published July 1, 2011, at 76 FR 38892.

**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: Western National Mutual Insurance Company (NA1C # 15377). *Business Address:* P.O. Box 1463, Minneapolis, MN 55440. *Phone:* (952) 835-5350. *Underwriting Limitation b/:* \$24,552,000. *Surety Licenses Cl:* IL, IA, MN, NE, ND, OR, SD, WI. *Incorporated In:* Minnesota.

Federal bond-approving officers should annotate their reference copies of the Treasury Circular 570 ("Circular"), 2011 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: October 7, 2011.

**Laura Carrico,**

*Director, Financial Accounting and Services Division.*

[FR Doc. 2011-27539 Filed 10-25-11; 8:45 am]

**BILLING CODE 4810-35-M**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Quarterly Publication of Individuals, Who Have Chosen To Expatriate, as Required by Section 6039G**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice.

**SUMMARY:** This notice is provided in accordance with IRC section 6039G, as amended, by the Health Insurance Portability and Accountability Act (HIPAA) of 1996. This listing contains the name of each individual losing their United States citizenship (within the meaning of section 877(a) or 877A) with respect to whom the Secretary received information during the quarter ending September 30, 2011.

Last name	First name	Middle name/initials
ABRAHAM	GABRIELLE	TONY
ADUSUMILLI	PANDURANGA	R
AGUILAR	MARIA	L
AHMAD	IBRAHEEM	MUSTAFA
AJAMI	RAMI	MOHAMAD
ALEXIOU	ANDREW	CHRISTOPHER
ALIREZA	MISHAEL	FAHD
ALTOE	SUSANNE	NICOLE
AMITTAI	DEKEL	
AMRINE	DOUGLAS	SCOTT
ANDREWS	PHILIP	NEWTON
AOKI	HISAE	
ARP	WILLIAM	FRED
ARYA	JAI	
ARYA	ROHINI	
ASHKENAZY	ALEXANDRA	INGA
ATKINSON	EVON	ST PATRICK CULLITON
AUERBACH	MELINA	
AVERY	THOMAS	YUL
BAER	JULIAN	JULIUS
BAGGETT	SUSAN	
BANKES	FLORA	JUNE
BARBALACO	STEPHEN	
BATES	LIAM	ROBERT
BAXTER	CALEB	CHRISTOPHER
BERG	SHANE	DAVID
BERNARD	STEVEN	JACQUES
BERTSCHI	HANSPETER	ANDREA
BINER	ALFRED	ALEXANDER P
BIRDWELL	NATALIE	