

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestion for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at [OIRA\\_Submission@OMB.EOP.GOV](mailto:OIRA_Submission@OMB.EOP.GOV) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8140, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** Copies of the submission(s) may be obtained by calling (202) 927-5331, email at [PRA@treasury.gov](mailto:PRA@treasury.gov), or the entire information collection request maybe found at [www.reginfo.gov](http://www.reginfo.gov).

#### Office of Financial Stability

*OMB Number:* 1505-0222.

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

*Title:* Troubled Asset Relief Program (TARP)—Capital Purchase Program (CPP) Participants Use of Funds Survey.

*Abstract:* Authorized under the Emergency Economic Stabilization Act (EESA) of 2008 (Pub. L. 110-343), the Department of the Treasury has implemented several aspects of the Troubled Asset Relief Program (TARP). The TARP includes several components including a voluntary Capital Purchase Program (CPP) under which the Department has purchased qualifying capital in U.S. banking organizations. The CPP is an important part of the Department's efforts to restore confidence in our financial system and ensure that credit continues to be available to consumers and businesses. As an essential part of restoring confidence, the Treasury has committed to determining the effectiveness of the CPP. Additionally, American taxpayers are particularly interested in knowing how banks have used the money that Treasury has invested through the CPP. Consequently, the Treasury is seeking responses from banking institutions that have received CPP funds regarding: how the CPP investment has affected the banks' operations, how these institutions have used CPP funds, and how their usage of CPP funds has changed over time. The information will be used to gauge how participants in the CPP are utilizing TARP capital.

*Affected public:* Private Sector: Businesses and other for-profits.

*Estimated Annual Burden Hours:* 51,200.

**Dawn D. Wolfgang,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2013-23587 Filed 9-26-13; 8:45 am]

**BILLING CODE 4810-25-P**

#### DEPARTMENT OF THE TREASURY

##### Submission for OMB Review; Comment Request

The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104-13, on or after the date of publication of this notice.

**DATES:** Comments should be received on or before October 28, 2013 to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestion for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at [OIRA\\_Submission@OMB.EOP.GOV](mailto:OIRA_Submission@OMB.EOP.GOV) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8140, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

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##### Internal Revenue Service (IRS)

*OMB Number:* 1545-0004.

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

*Title:* Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding.

*Form:* SS-8 & SS-8 (PR).

*Abstract:* Form SS-8 is used by employers and workers to furnish information to IRS in order to obtain a determination as to whether a worker is an employee for purposes of Federal employment taxes and income tax withholding. IRS uses this information to make the determination. Form SS-8 (PR) is the Spanish version for use in Puerto Rico of form SS-8 Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax

Withholding. IRS uses this information to make the determination.

*Affected Public:* Private sector: Businesses and other for-profits.

*Estimated Annual Burden Hours:* 143,816.

*OMB Number:* 1545-0008.

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

*Title:* Wage and Tax Statements.

*Form:* W-2/W-3 Series.

*Abstract:* Section 6051 of the Internal Revenue Code requires employers to furnish income and withholding statements to employees and to the IRS. Employers report income and withholding information on Form W-2. Forms W-2AS, W-2GU, and W-2VI are variations of the W-2 for use in U.S. possessions. The W-3 series forms transmit W-2 series forms to SSA for processing. The W-2C and W-3C series are used to correct previously filed forms.

*Affected Public:* Private sector: Businesses and other for-profits.

*Estimated Annual Burden Hours:* 1.

*OMB Number:* 1545-0041.

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

*Title:* Corporation Dissolution or Liquidation.

*Form:* 966.

*Abstract:* Form 966 is filed by a corporation whose shareholders have agreed to liquidate the corporation. As a result of the liquidation, the shareholders receive the property of the corporation in exchange for their stock. The IRS uses Form 966 to determine if the liquidation election was properly made and if any taxes are due on the transfers of property.

*Affected Public:* Private sector: Businesses and other for-profits.

*Estimated Annual Burden Hours:* 209,820.

*OMB Number:* 1545-0092.

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

*Title:* U.S. Income Tax Return for Estates and Trusts.

*Form:* 1041 and related schedules.

*Abstract:* IRC section 6012 requires that an annual income tax return be filed for estates and trusts. Data is used to determine that the estates, trusts, and beneficiaries filed the proper returns and paid the correct tax. IRC section 59 requires the fiduciary to re-compute the distributable net income on a minimum tax basis.

*Affected Public:* Private sector: Businesses and other for-profits.

*Estimated Annual Burden Hours:* 375,796,476.

*OMB Number:* 1545–0134.

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

*Title:* Application to Adopt, Change, or Retain a Tax Year.

*Form:* 1128.

*Abstract:* Form 1128 is needed in order to process taxpayers' request to change their tax year. All information requested is used to determine whether the application should be approved. Respondents are taxable and nontaxable entities including individuals, partnerships, corporations, estates, tax-exempt organizations and cooperatives.

*Affected Public:* Private sector:

Businesses and other for-profits.

*Estimated Annual Burden Hours:* 232,066.

*OMB Number:* 1545–0170.

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

*Title:* Corporation Application for Quick Refund of Overpayment of Estimated Tax.

*Form:* 4466.

*Abstract:* Form 4466 is used by a corporation to file for an adjustment (quick refund) of overpayment of estimated income tax for the tax year. This information is used to process the claim, so the refund can be issued.

*Affected Public:* Private sector; Businesses or other for-profits.

*Estimated Annual Burden Hours:* 76,433.

*OMB Number:* 1545–0181.

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

*Title:* Application for Extension of Time to File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes.

*Form:* 4768.

*Abstract:* Form 4768 is used by estates to request an extension of time to file an estate (and GST) tax return and/or to pay the estate (and GST) taxes and to explain why the extension should be granted. IRS uses the information to decide whether the extension should be granted.

*Affected Public:* Individuals or households.

*Estimated Annual Burden Hours:* 30,710.

*OMB Number:* 1545–0232.

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

*Title:* Information Return of Nontaxable Energy Grants or Subsidized Energy Financing.

*Form:* 6497.

*Abstract:* Section 6050D of the Internal Revenue Code requires an

information return to be made by any person who administers a Federal, state, or local program providing nontaxable grants or subsidized energy financing. Form 6497 is used for making the information return. The IRS uses the information from the form to ensure that recipients have not claimed tax credits or other benefits with respect to the grants or subsidized financing.

*Affected Public:* Private sector; Businesses or other for-profits.

*Estimated Annual Burden Hours:* 810.

*OMB Number:* 1545–0242.

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

*Title:* Gas Guzzler Tax.

*Form:* 6197.

*Abstract:* Form 6197 is used to compute the gas guzzler tax on automobiles whose fuel economy does not meet certain standard for fuel economy. The tax is reported quarterly of Form 720. Form 6197 is filed each quarter with Form 720 for manufacturers. Individuals can make a one-time filing if they import a gas guzzler auto for personal use. The IRS uses the information to verify computation of the tax and compliance with the law.

*Affected Public:* Private sector; businesses or other for-profits.

*Estimated Annual Burden Hours:* 4,659.

*OMB Number:* 1545–0582.

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

*Title:* Corporation Application for Tentative Refund.

*Form:* 1139.

*Abstract:* Form 1139 is filed by corporations that expect to have a net operating loss, net capital loss, or unused general business credits carried back to a prior tax year. IRS uses Form 1139 to determine if the amount of the loss or unused credits is proper.

*Affected Public:* Private sector; businesses or other for-profits.

*Estimated Annual Burden Hours:* 165,938.

*OMB Number:* 1545–0685.

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

*Title:* Export Exemption Certificate.

*Form:* 1363.

*Abstract:* IRC section 4272(b)(2) excepts exported property from the excise tax on transportation of property. Regulation section 49.4271–1(d)(2) authorizes the filing of Form 1363 by the shipper to request exemption for a shipment, or a series of shipments. The form is filed with the carrier. It is used

by IRS as proof of tax exempt status of each shipment.

*Affected Public:* Private sector; businesses or other for-profits.

*Estimated Annual Burden Hours:* 425,000.

*OMB Number:* 1545–0704.

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

*Title:* Information Return of U.S. Persons With Respect To Certain Foreign Corporations.

*Form:* 5471 and related schedules.

*Abstract:* Form 5471 and related schedules are used by U.S. persons that have an interest in a foreign corporation. The form is used to report income from the foreign corporation. The form and schedules are used to satisfy the reporting requirements of sections 6035, 6038 and 6046 and the regulations there under pertaining to the involvement of U.S. persons with certain foreign corporations.

*Affected Public:* Private sector; Businesses and other for-profits.

*Estimated Annual Burden Hours:* 3,153,586.

*OMB Number:* 1545–0720.

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

*Title:* Information Return for Tax-Exempt Private Activity Bond Issues (Form 8038), Information Return for Tax-Exempt Governmental Obligation (Form 8038–G), and Information Return for Small Tax-Exempt Governmental Bond Issues, Leases, and Installment Sales (Form 8038–GC).

*Form:* 8038, 8038–G, and 8038–GC.

*Abstract:* Issuers of state or local bonds must comply with certain information reporting requirements contained in Internal Revenue Code section 149 to qualify for tax exemption. The information must be reported by the issuers about bonds issued by them during each preceding calendar quarter. Forms 8038, 8038–G, and 8038–GC are used to provide the IRS with the information required by Code section 149 and to monitor the requirements of Code sections 141 through 150.

*Affected Public:* State, Local and Tribal Governments; Private sector; Businesses and other for-profits.

*Estimated Annual Burden Hours:* 845,394.

*OMB Number:* 1545–0732.

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

*Title:* TD 8251—Credit for Increasing Research Activity (LR–236–81).

*Abstract:* This regulation provides rules for the credit for increasing

research activities. Internal Revenue Code section 41(f) provides that commonly controlled groups of taxpayers shall compute the credit as if they are single taxpayer. The credit allowed to a member of the group is a portion of the group's credit. Section 1.41-8(d) of the regulation permits a corporation that is a member of more than one group to designate which controlled group they will be aggregated with the purposes of Code section 41(f).

*Affected Public:* Private sector:

Businesses and other for-profits.

*Estimated Annual Burden Hours:* 63.

*OMB Number:* 1545-0754.

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

*Title:* LR-255-81 (Final)

Substantiation of Charitable Contributions.

*Abstract:* Congress intended that the IRS prescribe rules and requirements to assure substantiation and verification of charitable contributions. The regulations serve these purposes.

*Affected Public:* Private sector:

Businesses and other for-profits.

*Estimated Annual Burden Hours:* 2,158,000.

*OMB Number:* 1545-0763.

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

*Title:* TD 8069—Qualified Conservation Contributions (LR-200-76).

*Abstract:* The information is necessary to comply with various substantive requirements of section 170(h), which describes situations in which a taxpayer is entitled to an income tax deduction for a charitable contribution for conservation purposes of a partial interest in real property.

*Affected Public:* Private sector:

Businesses and other for-profits.

*Estimated Annual Burden Hours:* 1,250.

*OMB Number:* 1545-0782.

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

*Title:* TD 6629—Limitation on Reduction in Income Tax Liability Incurred to the Virgin Islands (LR-7).

*Abstract:* The Tax Reform Act of 1986 repealed the mandatory reporting and recordkeeping requirements of section 934(d)(1954 Code). The prior exception to the general rule of section 934 (1954 Code) to prevent the Government of the U.S. Virgin Islands from granting tax rebates with regard to taxes attributable to income derived from sources within the U.S. was contingent upon the taxpayer's compliance with the

reporting requirements of section 934(d).

*Affected Public:* Individuals or households.

*Estimated Annual Burden Hours:* 185.

*OMB Number:* 1545-0874.

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

*Title:* Carryforward Election of Unused Private Activity Bond Volume Cap.

*Form:* 8328.

*Abstract:* Section 146(f) of the Internal Revenue Code requires that issuing authorities of certain types of tax-exempt bonds must notify the IRS if they intend to carry forward the unused limitation for specific projects. The IRS uses the information to complete the required study of tax-exempt bonds (required by Congress).

*Affected Public:* Private sector:

Businesses and other for-profits.

*Estimated Annual Burden Hours:* 132,200.

*OMB Number:* 1545-0908.

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

*Title:* Form 8282, Donee Information Return (Sale, Exchange or Other Disposition of Donated Property); Form 8283, Noncash Charitable Contributions.

*Form:* 8282, 8283.

*Abstract:* Internal Revenue Code section 170(a)(1) and regulation section 1.170A-13(c) require donors of property valued over \$5,000 to file certain information with their tax return in order to receive the charitable contribution deduction. Form 8283 is used to report the required information. Code section 6050L requires donee organizations to file an information return with the IRS if they dispose of the property received within two years. Form 8282 is used for this purpose.

*Affected Public:* Private sector;

businesses or other for-profits.

*Estimated Annual Burden Hours:* 7,805,692.

*OMB Number:* 1545-0959.

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

*Title:* TD 8095—Estate and Gift Taxes; Qualified Disclaimers of Property (LR-213-76).

*Abstract:* Title 26 USC Section 2518 allows a person to disclaim an interest in property received by gift or inheritance. The interest is treated as if the disclaimant never received or transferred such interest for Federal gift tax purposes. A qualified disclaimer must be in writing and delivered to the transferor or trustee.

*Affected Public:* Individuals or households.

*Estimated Annual Burden Hours:* 1,000.

*OMB Number:* 1545-0990.

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

*Title:* Annual Low-Income Housing Credit Agencies Report; Schedule A, Carryover Allocation of Low-Income Housing Credit.

*Form:* 8610; Schedule A (Form 8610).

*Abstract:* State housing credit agencies (Agencies) are required by Code section 42(l)(3) to report annually the amount of low-income housing credits that they allocated to qualified buildings during the year. Agencies report the amount allocated to the building owners and to the IRS in Part I of Form 8609. Carryover allocations are reported to the Agencies in carryover allocation documents. The Agencies report the carryover allocations to the IRS on Schedule A (Form 8610). Form 8610 is a transmittal and reconciliation document for Forms 8609, Schedule A (Form 8610), binding agreements, and election statements.

*Affected Public:* State, Local, and Tribal Government.

*Estimated Annual Burden Hours:* 6,529.

*OMB Number:* 1545-1036.

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

*Title:* Election to Have a Tax Year Other Than a Required Tax Year.

*Form:* 8716.

*Abstract:* Form 8716 is filed by partnerships, S Corporations, and personal service corporations, under section 444(a), to elect to retain or to adopt a tax year that is not a required tax year. The form provides the IRS with information to determine that the section 444(a) election is properly made and identifies the tax year to be retained, changed, or adopted.

*Affected Public:* Private sector;

businesses or other for-profits.

*Estimated Annual Burden Hours:* 204,400.

*OMB Number:* 1545-1038.

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

*Title:* Annual Certification of a Qualified Residential Rental Project.

*Form:* 8703.

*Abstract:* Operators of qualified residential projects will use this form to certify annually that their projects meet the requirements of IRC section 142(d). Operators are required to file this

certification under section 142(d)(7). Operators must indicate on the form the specific "set-aside" test the bond issuer elected under 26 U.S.C. 142(d) for the project period. They must also indicate the percentage of low-income units in the residential rental project.

*Affected Public:* Private sector: Businesses and other for-profits.

*Estimated Annual Burden Hours:* 76,620.

*OMB Number:* 1545-1070.

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

*Title:* TD 8223—Temporary, Branch Tax; TD 8432—Final and Temporary, Branch Profits Tax; and TD 8657—Final and Temporary, Regulations on Effectively Connected Income and the Branch Profits Tax.

*Abstract:* The regulations explain how to comply with section 884, which imposes a tax on the earnings of a foreign corporation's branch that are removed from the branch and which subjects interest paid by the branch, and certain interest deducted by the foreign corporation to tax.

*Affected Public:* Private sector: Businesses and other for-profits.

*Estimated Annual Burden Hours:* 12,694.

*OMB Number:* 1545-1117.

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

*Title:* Notice 89-61, Imported Substances; Rules for Filing a Petition.

*Abstract:* Section 4671 of the Internal Revenue Code imposes a tax on the sale or use of certain imported taxable substances by the importer. Code section 4672 provides an initial list of taxable substances and provides that importers and exporters may petition the Secretary of the Treasury to modify the list. Notice 89-61 sets forth the procedures to be followed in petitioning the Secretary.

*Affected Public:* Private sector: Businesses and other for-profits.

*Estimated Annual Burden Hours:* 100.

*OMB Number:* 1545-1132.

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

*Title:* TD 8300—Registration Requirements with Respect to Certain Debt Obligations; Application of Repeal of 30 Percent Withholding by the Tax Reform Act of 1984 (INTL-536-89).

*Abstract:* The Internal Revenue Service needs the information in order to ensure that purchasers of bearer obligations are not U.S. persons (other than those permitted to hold obligations under section 165(j) and to ensure that

U.S. persons holding bearer obligations properly report income and gain on such obligations.

*Affected Public:* Private sector: Businesses and other for-profits.

*Estimated Annual Burden Hours:* 850.

*OMB Number:* 1545-1212.

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

*Title:* U.S. Estate Tax Return for Qualified Domestic Trusts.

*Form:* 706-QDT.

*Abstract:* Form 706-QDT is used by the trustee or the designated filer to compute and report the Federal estate tax imposed on qualified domestic trusts by C section 2056A. IRS uses the information to enforce this tax and to verify that the tax has been properly computed.

*Affected Public:* Individuals or households.

*Estimated Annual Burden Hours:* 357.

*OMB Number:* 1545-1226.

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

*Title:* FI-59-89 (Final) Proceeds of Bonds Used for Reimbursement.

*Abstract:* This regulation clarifies when the allocation of bond proceeds to reimburse expenditures previously made by an issuer of the bond is treated as an expenditure of the bond proceeds. The issuer must express a reasonable official intent, on or prior to the date of payment, to reimburse the expenditure in order to assure that the reimbursement is not a device to evade requirements imposed by the Internal Revenue Code with respect to tax exempt bonds.

*Affected Public:* State, Local, and Tribal Governments.

*Estimated Annual Burden Hours:* 6,000.

*OMB Number:* 1545-1578.

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

*Title:* TD 9032—Election to Treat Trust as Part of an Estate (REG-106542-98).

*Abstract:* TD 9032 and Rev. Proc. 98-13 relate to an election to have certain revocable trusts treated and taxed as part of an estate, and provides the procedures and requirements for making the section 645 election.

*Affected Public:* Individuals or households.

*Estimated Annual Burden Hours:* 5,000.

*OMB Number:* 1545-1588.

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

*Title:* TD 8847—Adjustments Following Sales of Partnership Interests.

*Abstract:* Partnerships, with a section 754 election in effect, are required to adjust the basis of partnership property following certain transfers of partnership interests. The regulations require the partnership to attach a statement to its partnership return indicating the adjustment and how it was allocated among the partnership property.

*Affected Public:* Private sector; businesses or other for-profits.

*Estimated Annual Burden Hours:* 904,000.

*OMB Number:* 1545-1589.

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

*Title:* Revenue Procedure 98-19, Exceptions to the notice and reporting requirements of section 6033(e)(1) and the tax imposed by section 6033(e)(2).

*Abstract:* Revenue Procedure 98-19 provides guidance to organizations exempt from taxation under section 501(a) of the Internal Revenue Code of 1986 on certain exceptions from the reporting and notice requirements of section 6033(e)(1) and the tax imposed by section 6033(e)(2).

*Affected Public:* Private sector: Not-for-profit institutions.

*Estimated Annual Burden Hours:* 150,000.

*OMB Number:* 1545-1592.

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

*Title:* Revenue Procedure 2007-12, Certification for No Information Reporting on the Sale of a Principal Residence.

*Abstract:* This revenue procedure supersedes Rev. Proc. 98-20, 98-1 C.B. 549, and provides the written assurances that are acceptable to the Service for exempting a real estate reporting person from information reporting requirements for the sale of a principal residence under section 6045(e)(5) of the Internal Revenue Code.

*Affected Public:* Individuals or households.

*Estimated Annual Burden Hours:* 420,500.

*OMB Number:* 1545-1595.

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

*Title:* Revenue Procedure 98-25, Automatic Data Processing.

*Abstract:* Rev. Proc. 98-25 specifies the basic requirements that the IRS considers to be essential in cases where a taxpayer's records are maintained

within an Automatic Data Processing System (ADP). If machine-sensible records are lost, stolen, destroyed, or materially inaccurate, the Rev. Proc. requires that a taxpayer promptly notify its District Director and submit a plan to replace the affected records. The District Director will notify the taxpayer of any objection(s) to the taxpayer's plan. Also, the Rev. Proc. provides that a taxpayer who maintains machine-sensible records may request to enter into a Record Retention Limitation Agreement (RRLA) with its District Director.

*Affected Public:* Private sector; businesses or other for-profits.

*Estimated Annual Burden Hours:* 120,000.

*OMB Number:* 1545-1625.

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

*Title:* TD 8943 & TD 9104—Credit for Increasing Research Activities; Revocation of Election.

*Abstract:* These final regulations relate to the computation of the credit under section 41(c) and the definition of qualified research under section 41(d). These regulations are intended to provide (1) guidance concerning the requirements necessary to qualify for the credit for increasing research activities, (2) guidance in computing the credit for increasing research activities, and (3) rules for electing and revoking the election of the alternative incremental credit.

*Affected Public:* Private sector; businesses or other for-profits.

*Estimated Annual Burden Hours:* 250.

*OMB Number:* 1545-1668.

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

*Title:* Return of U.S. Persons With Respect to Certain Foreign Partnerships.

*Form:* 8865 and related schedules.

*Abstract:* The Taxpayer Relief Act of 1997 significantly modified the information reporting requirements with respect to foreign partnerships. The Act made the following three changes (1) expanded section 6038B to require U.S. persons transferring property to foreign partnerships in certain transactions to report those transfers; (2) expanded section 6038 to require certain U.S. Partners of controlled foreign partnerships to report information about the partnerships; and (3) modified the reporting required under section 6046A with respect to acquisitions and dispositions of foreign partnership interests.

*Affected Public:* Private sector; businesses or other for-profits.

*Estimated Annual Burden Hours:* 245,074.

*OMB Number:* 1545-1669.

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

*Title:* REG-108639-99 (Final) Retirement Plans; Cash or Deferred Arrangements Under Section 401(k) and Matching Contributions or Employee Contributions Under Section 401(m); Notice 2000-3.

*Abstract:* The regulations provide guidance for qualified retirement plans containing cash or deferred arrangements under section 401(k) and providing matching contributions or employee contributions under section 401(m). The IRS needs this information to insure compliance with sections 401(k) and 401(m).

*Affected Public:* Private sector; businesses or other for-profits.

*Estimated Annual Burden Hours:* 26,500.

*OMB Number:* 1545-1708.

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

*Title:* Publication 1345, Handbook for Authorized IRS e-file Providers.

*Abstract:* This publication provides important information for Authorized IRS e-file Providers of Individual Income Tax Returns, including information regarding return submission, record keeping requirements, payment options, and refunds.

*Affected Public:* Private sector; businesses or other for-profits.

*Estimated Annual Burden Hours:* 6,023,762.

*OMB Number:* 1545-1709.

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

*Title:* Application for Extension of Time to File an Exempt Organization Return.

*Form:* 8868.

*Abstract:* Title 26 U.S.C. 6081 of the Internal Revenue Code grants a reasonable extension of time for filing any return. This form is used by fiduciaries and certain exempt organizations, to request an extension of time to file their returns. The information is used to determine whether the extension should be granted.

*Affected Public:* Private sector; Not-for-profit institutions.

*Estimated Annual Burden Hours:* 1,291,497.

*OMB Number:* 1545-1715.

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

*Title:* Tip Rate Determination Agreement (for use by employers in the food and beverage industry).

*Abstract:* Information is required by the Internal Revenue Service in its tax compliance efforts to assist employers and their employees in understanding and complying with section 26 U.S.C. 6053(a), which requires employees to report all their tips monthly to their employers.

*Affected Public:* Private sector; Businesses and other for-profits.

*Estimated Annual Burden Hours:* 1,737.

*OMB Number:* 1545-1716.

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

*Title:* Notice 2001-1, Employer-Designed Tip Reporting Program for the Food and Beverage Industry (EmTRAC).

*Abstract:* Information is required by the Internal Revenue Service in its compliance efforts to assist employers and their employees in understanding and complying with section 6053(a), which requires employees to report all their tips monthly to their employers.

*Affected Public:* Private sector; Businesses and other for-profits.

*Estimated Annual Burden Hours:* 870.

*OMB Number:* 1545-1729.

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

*Title:* TD 9114 (Final) Electronic Payee Statements.

*Abstract:* Congress intended that the IRS prescribe rules and requirements to assure substantiation and verification of charitable contributions. The regulations serve these purposes.

*Affected Public:* Private sector; Businesses and other for-profits.

*Estimated Annual Burden Hours:* 2,844,950.

*OMB Number:* 1545-1730.

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

*Title:* TD 8941—Obligations of States and Political Subdivisions.

*Abstract:* Section 142(f)(4) of the Internal Revenue Code of 1986 permits a person engaged in the local furnishing of electric energy or gas that uses facilities financed with exempt facility bonds under section 142(a)(8) and that expands its service area in a manner inconsistent with the requirements of sections 142(a)(8) and 142(f) to make an election to ensure that those bonds will continue to be treated as tax-exempt bonds. The final regulations (1.142(f)-1) set forth the required time and manner of making this statutory election.

*Affected Public:* Private sector; Businesses and other for-profits.

*Estimated Annual Burden Hours:* 15.  
*OMB Number:* 1545–1733.

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

*Title:* Carrier Summary Report.

*Form:* 720–CS.

*Abstract:* Representatives of the motor fuel industry, state governments, and the Federal government are working to ensure compliance with excise taxes on motor fuels. This joint effort has resulted in a system to track the movement of all products to and from terminals. Form 720–CS is an information return that will be used by carriers to report their monthly deliveries and receipts of products to and from terminals.

*Affected Public:* Private sector; Businesses and other for-profits.

*Estimated Annual Burden Hours:* 183,027.

*OMB Number:* 1545–1734.

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

*Title:* Terminal Operator Report.

*Form:* 720–TO.

*Abstract:* Representatives of the motor fuel industry, state governments, and the Federal government are working to ensure compliance with excise taxes on motor fuels. This joint effort has resulted in a system to track the movement of all products to and from terminals. Form 720–TO is an information return that will be used by terminal operators to report their monthly receipts and disbursements of products.

*Affected Public:* Private sector; Businesses and other for-profits.

*Estimated Annual Burden Hours:* 2,347,020.

*OMB Number:* 1545–1735.

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

*Title:* Revenue Procedure 2001–20, Voluntary Compliance on Alien Withholding Program (VCAP).

*Abstract:* The revenue procedure will improve voluntary compliance of colleges and universities in connection with their obligations to report, withhold and pay taxes due on compensation paid to foreign students and scholars (nonresident aliens). The revenue procedure provides an optional opportunity for colleges and universities which have not fully complied with their tax obligations concerning nonresident aliens to self-audit and come into compliance with applicable reporting and payment requirements.

*Affected Public:* Private sector; not-for-profit institutions.

*Estimated Annual Burden Hours:* 346,500.

*OMB Number:* 1545–1736.

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

*Title:* Revenue Procedure 2001–24, Advanced Insurance Commissions.

*Abstract:* A taxpayer that wants to obtain automatic consent to change its method of accounting for cash advances on commissions paid to its agents must agree to the specified terms and conditions under the revenue procedure. This agreement is ratified by attaching the required statement to the federal income tax return for the year of change.

*Affected Public:* Private sector; Businesses and other for-profits.

*Estimated Annual Burden Hours:* 1,318.

*OMB Number:* 1545–1836.

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

*Title:* Support Schedule for Advance Ruling Period.

*Form:* 8734.

*Abstract:* Form 8734 is used by charitable exempt organizations to furnish financial information supporting its qualification of public charity status under 26 U.S.C. 509 and that the IRS can use to classify a charity as a public charity.

*Affected Public:* Private sector; not-for-profit institutions.

*Estimated Annual Burden Hours:* 97,411.

*OMB Number:* 1545–1859.

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

*Title:* Notice 2004–11, Recordkeeping Agreement Pilot Program Involving Credit for Increasing Research Activities.

*Abstract:* This notice announces a pilot program in which the Internal Revenue Service and large and mid-size business taxpayers may enter into research credit record keeping agreements (RCRAs). If the taxpayer complies with the terms of the RCRA, the Service will deem the taxpayer to satisfy the record keeping requirements of section 6001 for purposes of the credit for increasing research activities under section 41 of the Internal Revenue Code.

*Affected Public:* Private sector; businesses and other for-profits.

*Estimated Annual Burden Hours:* 1,170.

*OMB Number:* 1545–1869.

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

*Title:* Information Return for Acquisition of Control or Substantial Change in Capital Structure.

*Form:* 8806.

*Abstract:* Form 8806 is used to report information regarding transactions involving acquisition of control or substantial change in capital structure under section 6043.

*Affected Public:* Private sector; businesses and other for-profits.

*Estimated Annual Burden Hours:* 113.

*OMB Number:* 1545–1872.

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

*Title:* Request for Transcript of Tax Return.

*Form:* 4506–T.

*Abstract:* Internal Revenue Code section 7513 allows taxpayers to request a copy of a tax return or related products. Form 4506–T is used to request all products except copies of returns. The information provided will be used to search the taxpayers account and provide the requested information and to ensure that the requestor is the taxpayer or someone authorized by the taxpayer to obtain the documents requested.

*Affected Public:* Individuals or households.

*Estimated Annual Burden Hours:* 555,600.

*OMB Number:* 1545–1875.

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

*Title:* Revenue Procedure 2004–12, Health Insurance Costs of Eligible Individuals.

*Abstract:* Revenue Procedure 2004–12 informs states how to elect a health program to be qualified health insurance for purposes of the health coverage tax credit (HCTC) under section 35 of the Internal Revenue Code. The collection of information is voluntary. However, if a state does not make an election, eligible residents of the state may be impeded in their efforts to claim the HCTC.

*Affected Public:* State, Local, and Tribal Governments.

*Estimated Annual Burden Hours:* 26.

*OMB Number:* 1545–1877.

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

*Title:* Revenue Procedure 2004–18, Average Area Purchase Price Safe Harbors and Nationwide Purchase Prices under section 143.

*Abstract:* Revenue Procedure 2004–18 provides issuers of qualified mortgage

bonds, as defined in section 143(a) of the Internal Revenue Code, and issuers of mortgage credit certificates, as defined in section 25(c), with (1) nationwide average purchase prices for residences located in the United States, and (2) average area purchase price safe harbors for residences located in statistical areas in each state, the District of Columbia, Puerto Rico, the Northern Mariana Islands, American Samoa, the Virgin Islands, and Guam.

*Affected Public:* State, Local, and Tribal Governments.

*Estimated Annual Burden Hours:* 15.

*OMB Number:* 1545–1908.

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

*Title:* TD 9495—Qualified Zone Academy Bonds: Obligations of States and Political Subdivision (REG–121475–03).

*Abstract:* The regulations that provide guidance to state and local governments that issue qualified zone academy bonds and to banks, insurance companies, and other taxpayers that holds those bonds on the program requirements for qualified zone academy bonds. The final regulations implement the amendments to section 1397E and provide guidance on the maximum term, permissible use of proceeds, and remedial actions for qualified zone academy bonds. *Affected Public:* State, Local, and Tribal Governments.

*Estimated Annual Burden Hours:* 3.

*OMB Number:* 1545–1979.

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

*Title:* Energy Efficient New Home Credit.

*Form:* 8908.

*Abstract:* Eligible contractors will use Form 8908 to claim the credit for new energy efficient homes that are acquired by sale or lease by an individual from that contractor during the tax year for use as a residence.

*Affected Public:* Private sector: Businesses and other for-profits.

*Estimated Annual Burden Hours:* 512,820.

*OMB Number:* 1545–2040.

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

*Title:* Revenue Procedure 2006–42—Granting Automatic Consent to Change Certain Elections Relating to the Apportionment of Interest Expense and Research and Experimental Expenditures.

*Abstract:* This revenue procedure sets forth the administrative procedures for taxpayers to obtain automatic approval

to change certain elections relating to the apportionment of interest expense under §§ 1.861–8T(c)(2) and 1.861–9(i)(2) and research and experimental expenditures (R&E) under § 1.861–17(e). A taxpayer complying with this revenue procedure will be deemed to have obtained the approval of the Commissioner of the Internal Revenue Service to change those elections.

*Affected Public:* Private sector: Businesses and other for-profits.

*Estimated Annual Burden Hours:* 100.

*OMB Number:* 1545–2042.

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

*Title:* IRS e-file Signature Authorization for Form 1065.

*Form:* 8879–PE.

*Abstract:* Form 8879–PE, IRS e-file Signature Authorization for Form 1065, was developed for modernized e-file for partnerships under Internal Revenue Code sections 6109 and 6103.

*Affected Public:* Private sector: Businesses and other for-profits.

*Estimated Annual Burden Hours:* 2,635.

*OMB Number:* 1545–2050.

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

*Title:* Notice 2006–109 –Interim Guidance Regarding Supporting Organizations and Donor Advised Funds.

*Abstract:* Notice 2006–109 provides interim guidance regarding application of new or revised requirements under sections 1231 and 1241–1244 of the Pension Protection Act of 2006. It also provides interim relief from application of new excise taxes on private foundation grants to supporting organizations and on sponsoring organizations of donor advised funds.

*Affected Public:* Private sector; not-for-profit institutions.

*Estimated Annual Burden Hours:* 612,294.

*OMB Number:* 1545–2079.

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

*Title:* TD 9334—Disclosure Requirements With Respect to Prohibited Tax Shelter Transactions.

*Abstract:* This document contains final regulations that provide guidance under section 4965 of the Internal Revenue Code (Code), relating to excise taxes with respect to prohibited tax shelter transactions to which tax-exempt entities are parties, and sections 6033(a)(2) and 6011(g) of the Code, relating to certain disclosure obligations with respect to such transactions.

*Affected Public:* Private sector: Businesses and other for-profits.

*Estimated Annual Burden Hours:* 98,500.

*OMB Number:* 1545–2160.

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

*Title:* Information Return for Tax Credit Bonds.

*Form:* 8038–TC.

*Abstract:* Form 8038–TC will be used by issuers of qualified tax-exempt credit bonds, including tax credit bonds enacted under the American Recovery and Reinvestment Act of 2009, to capture information required by IRC section 149(e) using a schedule approach. For applicable types of bond issues, filers will use this form instead of Form 8038, Information Return for Tax-Exempt Private Activity Bond Issues.

*Affected Public:* State, Local, and Tribal Governments.

*Estimated Annual Burden Hours:* 20,294.

*OMB Number:* 1545–2163.

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

*Title:* HCTC—Family Member Eligibility Form.

*Form:* 14116.

*Abstract:* This form will be used by the family members of Health Coverage Tax Credit (HCTC) eligible individuals under circumstances where the original candidate has died or become divorced from the family member. This form allows family member to begin the HCTC registration process by verifying the family member's eligibility.

*Affected Public:* Individuals or households.

*Estimated Annual Burden Hours:* 30.

*OMB Number:* 1545–2194.

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

*Title:* Rev. Proc. 2011–34—Rules for Certain Rental Real Estate Activities.

*Abstract:* This Revenue Procedure grants relief under Section 1.469–9(g) for certain taxpayers to make late elections to treat all interests in rental real estate as a single rental real estate activity.

*Affected Public:* Individuals or Households.

*Estimated Annual Burden Hours:* 1,000.

*OMB Number:* 1545–2222.

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

*Title:* VITA/TCE Volunteer Program.



*Form:* 8653, 8654, 13715, 13260, 14024, and 14310.

*Abstract:* The Internal Revenue Service offers free assistance with tax return preparation and tax counseling using specially trained volunteers. The Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs assist seniors and individuals with low to moderate incomes, those with disabilities, and those for whom English is a second language.

*Affected Public:* Individuals or households.

*Estimated Annual Burden Hours:* 16,097.

*OMB Number:* 1545–2241.

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

*Title:* Offshore Voluntary Disclosure Program (OVDP).

*Abstract:* The information provided on the submission form will be used to assist in timely determination of acceptance into the Voluntary Disclosure Program. Taxpayers with undisclosed foreign accounts or entities should make a voluntary disclosure because it enables them to become compliant, avoid substantial civil penalties and generally eliminate the risk of criminal prosecution, including penalty sections 6651, 6035, 6038, 6046, 6048, and 6662.

*Affected Public:* Individuals or households.

*Estimated Annual Burden Hours:* 456,000.

**Dawn D. Wolfgang,**  
*Treasury PRA Clearance Officer.*

[FR Doc. 2013–23583 Filed 9–26–13; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Alcohol and Tobacco Tax and Trade Bureau

#### Proposed Information Collections; Comment Request

**AGENCY:** Alcohol and Tobacco Tax and Trade Bureau; Treasury.

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

**SUMMARY:** As part of our continuing effort to reduce paperwork and respondent burden, and as required by the Paperwork Reduction Act of 1995, we invite comments on the proposed or continuing information collections listed below in this notice.

**DATES:** We must receive your written comments on or before November 26, 2013.

**ADDRESSES:** You may send comments to Rita D. Butler, Alcohol and Tobacco Tax and Trade Bureau, at any of these addresses:

- *U.S. mail:* 1310 G Street NW., Box 12, Washington, DC 20005;
- *Hand delivery/courier in lieu of mail:* 1310 G Street NW., Suite 200E, Washington, DC 20005;
- 202–453–2794 (facsimile); or
- *formcomments@ttb.gov* (email).

Please send separate comments for each specific information collection listed below. You must reference the information collection's title, form or recordkeeping requirement number, and OMB number (if any) in your comment. If you submit your comment via facsimile, please send no more than five 8.5 x 11 inch pages in order to ensure that our equipment is not overburdened.

**FOR FURTHER INFORMATION CONTACT:** To obtain additional information, copies of the information collection and its instructions, or copies of any comments received, contact Rita D. Butler, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Box 12, Washington, DC 20005; or telephone 202–453–1039, ext. 101.

#### SUPPLEMENTARY INFORMATION:

##### Request for Comments

The Department of the Treasury and its Alcohol and Tobacco Tax and Trade Bureau (TTB), as part of their continuing effort to reduce paperwork and respondent burden, invite the general public and other Federal agencies to comment on the proposed or continuing information collections listed below in this notice, as required by the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*).

Comments submitted in response to this notice will be included or summarized in our request for Office of Management and Budget (OMB) approval of the relevant information collection. All comments are part of the public record and subject to disclosure. Please do not include any confidential or inappropriate material in your comments.

We invite comments on: (a) Whether this information collection is necessary for the proper performance of the agency's functions, including whether the information has practical utility; (b) the accuracy of the agency's estimate of the information collection's burden; (c) ways to enhance the quality, utility, and clarity of the information collected; (d) ways to minimize the information collection's burden on respondents, including through the use of automated collection techniques or other forms of information technology; and (e)

estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide the requested information.

#### Information Collections Open for Comment

Currently, we are seeking comments on the following TTB forms and recordkeeping requirements:

*Title:* Signing Authority for Corporate Officials.

*OMB Control Number:* 1513–0036.

*TTB Form Number:* 5100.1.

*Abstract:* TTB F 5100.1 is used to document the authority of an individual or office to sign for the corporation in TTB matters. The form identifies the corporation/LLC and the individual or office authorized to sign, and documents the authorization.

*Current Actions:* We are submitting this information collection as a revision. The estimated number of respondents and the estimated total annual burden hours have increased due to an increase in the number of industry members submitting this form.

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

*Affected Public:* Business or other for-profit.

*Estimated Number of Respondents:* 4,200.

*Estimated Total Annual Burden Hours:* 910.

*Title:* Monthly Report of Processing Operations.

*OMB Control Number:* 1513–0041.

*TTB Form Number:* 5110.28.

*TTB Recordkeeping Number:* 5110/03.

*Abstract:* The information collected accounts for and verifies the processing of distilled spirits in bond. It is used to monitor proprietor activities, in auditing plant operations, and for compiling statistics.

*Current Actions:* We are submitting this information collection as a revision. Changes to the supporting statement reflect changes to regulatory section numbers contained in the final rule that revised 27 CFR Part 19, Distilled Spirits Plants (see T.D. TTB–92, February 16, 2011, 76 FR 9080). The estimated total annual burden hours have increased as a result of an increase in the number of industry members submitting this form.

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

*Affected Public:* Business or other for-profit.

*Estimated Number of Respondents:* 935.

*Estimated Total Annual Burden Hours:* 22,440.

*Title:* Application for Registration for Tax-Free Transactions Under 26 U.S.C. 4221.