

states and 67 different transit agencies in both urban and rural settings.

The information that's currently being collected for this program is submitted as part of the Project Management reporting requirements for TIGGER. The collection of Project Management information provides documentation that the recipients of TIGGER funds are meeting program objectives and are complying with FTA Circular 5010.1D, "Grant Management Requirements" and other federal requirements.

To meet the requirements of the ARRA, FTA originally requested an emergency approval from OMB to collect information for the TIGGER Program. OMB approved FTA's emergency request for approval on March 10, 2009. FTA published a **Federal Register** notice for Announcement of Project Selections for each NOFA in consecutive FY, 2009, 2010, and 2011, identifying program recipients.

*Respondents:* State and local government agencies.

*Estimated Annual Burden on Respondents:* 196 hours for each of the respondents.

*Estimated Total Annual Burden:* 17,052 hours.

*Frequency:* Annual.

Issued: May 14, 2013.

**Matthew M. Crouch,**  
Deputy Associate Administrator for  
Administration.

[FR Doc. 2013-11791 Filed 5-16-13; 8:45 am]

**BILLING CODE 4910-57-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 926

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

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

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently the IRS is soliciting comments concerning Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation, Foreign Estate or Trust, or Foreign Partnership.

**DATES:** Written comments should be received on or before July 16, 2013 to be assured of consideration.

**ADDRESSES:** Direct all written comments to R. Joseph Durbala, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Katherine Dean, at (202) 622-3186, or at Internal Revenue Service, Room 6242, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet, at [Katherine.b.dean@irs.gov](mailto:Katherine.b.dean@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Return by a U.S. Transferor of Property to a Foreign Corporation.

*OMB Number:* 1545-0026.

*Form Number:* Form 926.

*Abstract:* Form 926 is filed by any U.S. person who transfers certain tangible or intangible property to a foreign corporation to report information required by section 6038B.

*Current Actions:* One line item (requesting a Reference ID number of the transferee foreign corporation) and one code reference are being added to his collection.

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

*Affected Public:* Business or other for-profit organizations and Individuals or households.

*Estimated Number of Respondents:* 667.

*Estimated Time per Respondent:* 45 hours, 15 minutes.

*Estimated Total Annual Burden Hours:* 30,196.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

*Request for Comments:* Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility;

(b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information 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 information.

Approved: May 1, 2013.

**R. Joseph Durbala,**  
IRS Reports Clearance Officer.

[FR Doc. 2013-11743 Filed 5-16-13; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 4952

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

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

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 4952, Investment Interest Expense Deduction.

**DATES:** Written comments should be received on or before July 16, 2013 to be assured of consideration.

**ADDRESSES:** Direct all written comments to R. Joseph Durbala, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Katherine Dean, at Internal Revenue Service, Room 6242, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622-3186, or through the Internet at [Katherine.b.dean@irs.gov](mailto:Katherine.b.dean@irs.gov).

*Title:* Investment Interest Expense Deduction.

*OMB Number:* 1545-0191.

*Form Number:* Form 4952.

*Abstract:* Interest expense paid by an individual, estate, or trust on a loan

allocable to property held for investment may not be fully deductible in the current year. Form 4952 is used to compute the amount of investment interest expense deductible for the current year and the amount, if any, to carry forward to future years.

*Current Actions:* There are no changes being made to the form at this time.

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

*Affected Public:* Individuals or households and business or other for-profit organizations.

*Estimated Number of Respondents:* 137,064.

*Estimated Time per Respondent:* 1 hour, 30 minutes.

*Estimated Total Annual Burden Hours:* 205,596.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

*Request for Comments:* Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information 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 information.

Approved: May 1, 2013.

**R. Joseph Durbala,**

*IRS Reports Clearance Officer.*

[FR Doc. 2013-11744 Filed 5-16-13; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Regulation Project

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

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

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning certain elections under the Tax Reform Act of 1986.

**DATES:** Written comments should be received on or before July 16, 2013 to be assured of consideration.

**ADDRESSES:** Direct all written comments to R. Joseph Durbala, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulation should be directed to Katherine Dean, (202) 622-3186, or at Internal Revenue Service, Room 6242, 1111 Constitution Avenue NW., Washington DC 20224, or through the internet, at [Katherine.b.dean@irs.gov](mailto:Katherine.b.dean@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Certain Elections Under the Tax Reform Act of 1986.

*OMB Number:* 1545-0982.

*Regulation Project Numbers:* T.D. 8124.

*Abstract:* Section 5h.5(a) of this regulation sets forth general rules for the time and manner of making various elections under the Tax Reform Act of 1986. The regulation enables taxpayers to take advantage of various benefits provided by the Internal Revenue Code.

*Current Actions:* There are no changes in burden relating to this collection of information.

*Type of review:* Extension of OMB approval.

*Affected Public:* Individuals or households, Business or other for-profit organizations, Not-for-profit institutions, Farms, and State, Local, or Tribal Governments.

*Estimated Number of Respondents:* 114,710.

*Estimated Time per Respondent:* 15 minutes.

*Estimated Total Annual Burden Hours:* 28,678.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

*Request for Comments:* Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information 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 information.

Approved: May 1, 2013.

**R. Joseph Durbala,**

*IRS Reports Clearance Officer.*

[FR Doc. 2013-11745 Filed 5-16-13; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Regulation Project

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

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

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995,