

*Dates:* Written comments should be received on or before October 14, 2009 to be assured of consideration.

#### Internal Revenue Service

*OMB Number:* 1545-0046.

*Type of Review:* Revision.

*Form:* 982.

*Title:* Reduction of Tax Attributes Due to Discharge of Indebtedness (and section 1082 Basis Adjustment).

*Description:* Internal Revenue Code section 108 allows taxpayers to exclude from gross income amounts attributable to discharge of indebtedness in title 11 cases, insolvency, or qualified farm indebtedness. Code section 1081(b) allows corporations to exclude from gross income amounts attributable to certain transfers of property. The data used to verify adjustments to basis of property and reduction of tax attributes.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 7,491 hours.

*OMB Number:* 1545-0144.

*Type of Review:* Revision.

*Form:* 2438.

*Title:* Undistributed Capital Gains Tax Return.

*Description:* Form 2438 is used by regulated investment companies to figure capital gains tax on undistributed capital gains designated under IRC section 852(b)(3)(D). IRS uses this information to determine the correct tax.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 976 hours.

*OMB Number:* 1545-2005.

*Type of Review:* Extension.

*Title:* Restaurant Tips —Attributed Tip Income Program (ATIP).

*Description:* This revenue procedure sets forth the requirements for participating in the Attributed Tip Income Program (ATIP). ATIP provides benefits to employers and employees similar to those offered under previous tip reporting agreements without requiring one-on-one meetings with the Service to determine tip rates or eligibility.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 6,100 hours.

*OMB Number:* 1545-1543.

*Type of Review:* Extension.

*Title:* Revenue Procedure 97-29 Model Amendments and Prototype Program for SIMPLE IRAs.

*Description:* The revenue procedure provides guidance to drafters of prototype SIMPLE IRAs on obtaining opinion letter and provides permissive

amendments to sponsors of non SIMPLE IRAs.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 25,870 hours.

*OMB Number:* 1545-1809.

*Type of Review:* Extension.

*Form:* 8882.

*Title:* Credit for Employer-Provided Child Care Facilities and Services.

*Description:* Qualified employers use Form 8882 to request a credit for employer-provided child care facilities and services. Section 45F provides credit based on costs incurred by an employer in providing childcare facilities and resource and referral services. The credit is 25% of the qualified childcare expenditures plus 10% of the qualified childcare resource and referral expenditures for the tax year, up to a maximum credit of \$150,000 per tax year.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 2,459,998 hours.

*Clearance Officer:* R. Joseph Durbala (202) 622-3634. Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

*OMB Reviewer:* Shagufta Ahmed (202) 395-7873. Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

**Celina Elphage,**

*Treasury PRA Clearance Officer.*

[FR Doc. E9-21983 Filed 9-11-09; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form CT-2

**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 CT-2, Employee Representative's Quarterly Railroad Tax Return.

**DATES:** Written comments should be received on or before November 13, 2009 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 Evelyn J. Mack at Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622-7381, or through the Internet at [Evelyn.J.Mack@irs.gov](mailto:Evelyn.J.Mack@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Employee Representative's Quarterly Railroad Tax Return.

*OMB Number:* 1545-0002.

*Form Number:* Form CT-2.

*Abstract:* Employee representatives file Form CT-2 quarterly to report compensation on which railroad retirement taxes are due. The IRS uses this information to ensure that employee representatives have paid the correct tax. Form CT-2 also transmits the tax payment.

*Current Actions:* Form CT-2 has increased by 7 lines. These lines were added to capture paid preparer's information.

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

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 112.

*Estimated Time Per Respondent:* 1 hour, 17 minutes.

*Estimated Total Annual Burden Hours:* 145.

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 September 2, 2009.

**R. Joseph Durbala,**

*IRS Reports Clearance Office.*

[FR Doc. E9-21985 Filed 9-11-09; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Office of Foreign Assets Control

#### Additional Designations, Foreign Narcotics Kingpin Designation Act

**AGENCY:** Office of Foreign Assets Control, Treasury.

**ACTION:** Notice.

**SUMMARY:** The Treasury Department's Office of Foreign Assets Control ("OFAC") is publishing the names of two additional entities and six additional individuals whose property and interests in property have been blocked pursuant to the Foreign Narcotics Kingpin Designation Act ("Kingpin Act") (21 U.S.C. 1901-1908, 8 U.S.C. 1182).

**DATES:** The designation by the Secretary of the Treasury of the two entities and six individuals identified in this notice pursuant to section 805(b) of the Kingpin Act is effective on September 3, 2009.

**FOR FURTHER INFORMATION CONTACT:** Assistant Director, Compliance Outreach & Implementation, Office of Foreign Assets Control, Department of the Treasury, Washington, DC 20220, tel.: 202/622-2490.

#### SUPPLEMENTARY INFORMATION:

##### Electronic and Facsimile Availability

This document and additional information concerning OFAC are available on OFAC's Web site (<http://www.treas.gov/ofac>) or via facsimile through a 24-hour fax-on demand service, tel.: (202) 622-0077.

##### Background

The Kingpin Act became law on December 3, 1999. The Act provides a statutory framework for the President to impose sanctions against significant

foreign narcotics traffickers and their organizations on a worldwide basis, with the objective of denying their businesses and agents access to the U.S. financial system and to the benefits of trade and transactions involving U.S. companies and individuals.

The Kingpin Act blocks all property and interests in property subject to U.S. jurisdiction which are owned or controlled by significant foreign narcotics traffickers as identified by the President. In addition, the Secretary of the Treasury consults with the Attorney General, the Director of the Central Intelligence Agency, the Director of the Federal Bureau of Investigation, the Administrator of the Drug Enforcement Administration, the Secretary of Defense, the Secretary of State, and the Secretary of Homeland Security when designating and blocking the property or interests in property, subject to U.S. jurisdiction, of persons who are found to be: (1) Materially assisting in, or providing financial or technological support for or to, or providing goods or services in support of, the international narcotics trafficking activities of a person designated pursuant to the Kingpin Act; (2) owned, controlled, or directed by, or acting for or on behalf of, a person designated pursuant to the Kingpin Act; or (3) playing a significant role in international narcotics trafficking.

On September 3, 2009, OFAC designated an additional two entities and six individuals whose property and interests in property are blocked pursuant to section 805(b) of the Foreign Narcotics Kingpin Designation Act.

The list of additional designees follows:

##### Entities

1. INSUMOS ECOLOGICOS DE ORIENTE, S.A. DE C.V., Jose I Solorzano 746, Colonia Jardines Alcalde, Guadalajara, Jalisco 44290, Mexico; R.F.C. IEO0806245A3 (Mexico); (ENTITY) [SDNTK].
2. ALIMENTOS SELECTOS SAN FRANCISCO S.P.R. DE R.L., Chicharo 2680, Colonia Mercado de Abastos, Guadalajara, Jalisco 44530, Mexico; Rinconada de la Floresta 1243, Colonia Rinconada del Bosque, Guadalajara, Jalisco 44530, Mexico; R.F.C. ASS040427676 (Mexico); (ENTITY) [SDNTK].

##### Individuals

1. BRAMBILA MARTINEZ, Aurora, c/o PRODUCTOS FARMACEUTICOS COLLINS, S.A. DE C.V., Zapopan, Jalisco, Mexico; c/o INSUMOS ECOLOGICOS DEL ORIENTE, S.A. DE C.V., Guadalajara, Jalisco,

Mexico; Avenida Obregon 180, Colonia Puente Grande, Jalisco, Mexico; DOB 15 Dec 1965; POB Mexico; Citizen Mexico; Nationality Mexico; C.U.R.P.

BAMA651215MJCRRR05 (Mexico); C.U.R.P. BAMA651215MMCRRR04 (Mexico); R.F.C. BAMA651215DI7 (Mexico); Contadora Publica; (INDIVIDUAL) [SDNTK].

2. ESPINOSA DE LOS MONTEROS RICO, Felipe De Jesus (a.k.a. ESPINOSA DE LOS RICO, Felipe de Jesus; a.k.a. ESPINOZA DE LOS MONTEROS, Felipe); c/o PRODUCTOS FARMACEUTICOS COLLINS, S.A. DE C.V., Zapopan, Jalisco, Mexico; c/o INSUMOS ECOLOGICOS DEL ORIENTE, S.A. DE C.V., Guadalajara, Jalisco, Mexico; c/o SALUD NATURAL MEXICANA, S.A. DE C.V., Zapopan, Jalisco, Mexico; Mexico; Avenida Naciones Unidas 5989, Cond. Ibiza Casa 34, Zapopan, Jalisco 45110, Mexico; DOB 15 Jun 1962; Alt. DOB 15 Jan 1962; POB Mexico City; Citizen Mexico; Nationality Mexico; Passport 00140030868 (Mexico); (INDIVIDUAL) [SDNTK].
3. DIAZ CASTRO, Maria Teresa (a.k.a. DIAZ DE TIRADO, Maria Teresa); c/o PRODUCTOS FARMACEUTICOS COLLINS, S.A. DE C.V., Zapopan, Jalisco, Mexico; c/o INSUMOS ECOLOGICOS DEL ORIENTE, S.A. DE C.V., Guadalajara, Jalisco, Mexico; DOB 23 Jan 1948; POB Sinaloa, Mexico; Citizen Mexico; Nationality Mexico; C.U.R.P. DICT480123MSLZSR05 (Mexico); R.F.C. DICT480123I37 (Mexico); (INDIVIDUAL) [SDNTK].
4. TIRADO DIAZ, Maria Teresa, c/o ALIMENTOS SELECTOS SAN FRANCISCO S.P.R. DE R.L., Guadalajara, Jalisco, Mexico; Alvaro Obregon 250, Colonia Agua Blanca Sur, Zapopan, Jalisco 45235, Mexico; DOB 08 Dec 1976; POB Mexico; Citizen Mexico; Nationality Mexico; Electoral Registry No. TRDZTR76120814M700 (Mexico) issued: 1997; (INDIVIDUAL) [SDNTK].
5. TIRADO DIAZ, Baltazar, c/o ALIMENTOS SELECTOS SAN FRANCISCO S.P.R. DE R.L., Guadalajara, Jalisco, Mexico; c/o PRODUCTOS FARMACEUTICOS COLLINS, S.A. DE C.V., Zapopan, Jalisco, Mexico; DOB 27 Aug 1967; POB Mexico; Citizen Mexico; Nationality Mexico; C.U.R.P. TIDB670827HJCRZL07 (Mexico); (INDIVIDUAL) [SDNTK].
6. TIRADO DIAZ, Liliana Guadalupe, c/o ALIMENTOS SELECTOS SAN