

**Internal Revenue Service (IRS)**

*OMB Number:* 1545–0865.

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

*Title:* Material Advisor Disclosure Statement.

*Form:* 8918.

*Abstract:* The American Jobs Creation Act of 2004, Public Law 108–357, 118 Stat. 1418, (AJCA) was enacted on October 22, 2004. Section 815 of the AJCA amended section 6111 to require each material advisor with respect to any reportable transaction to make a return (in such form as the Secretary may prescribe) setting forth: (1) Information identifying and describing the transaction; (2) information describing any potential tax benefits expected to result from the transaction; and (3) such other information as the Secretary may prescribe.

*Affected Public:* Private Sector: Business or other for-profits.

*Estimated Total Burden Hours:* 5,096.

*OMB Number:* 1545–1545.

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

*Title:* TD 8769—(Final) Permitted Elimination of Preretirement Optional Forms of Benefit (REG–107644–97).

*Abstract:* The regulation permits an amendment to a qualified plan that eliminates certain preretirement optional forms of benefit.

*Affected Public:* Private Sector: Business or other for-profits.

*Estimated Total Burden Hours:* 48,800.

*OMB Number:* 1545–1969.

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

*Title:* Waiver of Right to Consistent Agreement of Partnership Items and Partnership-Level Determinations as to Penalties, Additions to Tax, and Additional Amounts.

*Form:* 13751.

*Abstract:* per the IRS Global Settlement Initiative, the information requested on Form 13751 will be used to determine the eligibility for participation in the settlement initiative of taxpayers related through TEFRA partnerships to ineligible applicants. Such determinations will involve partnership items and partnership-level determinations, as well as the calculation of tax liabilities resolved under this initiative, including penalties and interest.

*Affected Public:* Private Sector: Business or other for-profits.

*Estimated Total Burden Hours:* 100.

*OMB Number:* 1545–2115.

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

*Title:* TD 9481—Travel Expenses of State Legislators (REG–119518–07).

*Abstract:* This document contains regulations relating to travel expenses of state legislators. The regulations affect state legislators who make the election under section 162(h) of the Internal Revenue Code to treat their residences in their legislative districts as their tax homes.

*Affected Public:* Individuals or Households.

*Estimated Total Burden Hours:* 3,700.

*OMB Number:* 1545–2134.

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

*Title:* Notice 2009–41—Credit for Residential Energy Efficient Property.

*Abstract:* This notice provides guidance about the procedures by which a manufacturer can certify that residential energy efficient property qualifies for the § 25D credit. This notice is intended to provide (1) guidance concerning the methods by which manufacturers can provide such certifications to taxpayers, and (2) guidance concerning the methods by which taxpayers can claim such credits.

*Affected Public:* Individuals or Households.

*Estimated Total Burden Hours:* 350.

*OMB Number:* 1545–2138.

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

*Title:* Notice of Expatriation and Waiver of Treaty Benefits.

*Form:* W–8CE.

*Abstract:* Information used by taxpayer to notify payer of expatriation so that proper tax treatment is applied by payer. The taxpayer is required to file this form to obtain any benefit accorded by the statute.

*Affected Public:* Individuals or Households.

*Estimated Total Burden Hours:* 2,840.

**Robert Dahl,**

*Treasury PRA Clearance Officer.*

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**BILLING CODE 4830–01–P**

**DEPARTMENT OF THE TREASURY****Submission for OMB Review; Comment Request**

September 25, 2012.

The Department of the Treasury will submit the following information collection request 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 29, 2012 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 on-line at [www.PRAComment.gov](http://www.PRAComment.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).

**Community Development Financial Institutions (CDFI) Fund**

*OMB Number:* 1559–0014.

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

*Title:* New Markets Tax Credit (NMTC) Program—Community Development Entity (CDE) Certification Application.

*Form:* CDFI 0019.

*Abstract:* The purpose of the NMTC Program is to provide an incentive to investors in the form of a tax credit, which is expected to stimulate investment in new private capital in low income communities. Applicants must be a CDE to apply for allocation.

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

*Estimated Total Annual Burden Hours:* 1,200.

**Robert Dahl,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2012–23859 Filed 9–27–12; 8:45 am]

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**DEPARTMENT OF THE TREASURY****Submission for OMB Review; Comment Request**

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#### Office of Foreign Assets Control (OFAC)

*OMB Number:* 1505–0164.

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

*Title:* Reporting, Procedures and Penalties Regulations.

*Form:* TD F 90–22.50, 93.01 thru 93.07.

*Abstract:* Submissions will provide the U.S. Government with information to be used in enforcing various economic sanctions programs administered by OFAC under 31 CFR chapter V.

*Affected Public:* Private Sector: businesses or other for-profits; Not-for-profit institutions.

*Estimated Total Annual Burden Hours:* 47,780.

**Robert Dahl,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2012–23860 Filed 9–27–12; 8:45 am]

**BILLING CODE 4810–25–P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

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#### Internal Revenue Service (IRS)

*OMB Number:* 1545–0432.

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

*Title:* Request for Discharge from Personal Liability under Internal Revenue Code Section 2204 or 6905.  
*Form:* 5495.

*Abstract:* Form 5495 provides guidance under sections 2204 and 6905 for executors of estates and fiduciaries of decedent's trusts. The form, filed after regular filing of an Estate, Gift, or Income tax return for a decedent, is used by the executor or fiduciary to request discharge from personal liability for any deficiency for the tax and periods shown on the form.

*Affected Public:* Individuals and Households.

*Estimated Total Burden Hours:* 306,500.

*OMB Number:* 1545–1841.

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

*Title:* REG–157302–02 (Final), TD 9142 Deemed IRAs in Qualified Retirement Plans.

*Abstract:* Section 408(q), added to the Internal Revenue Code by section 602 of the Economic Growth and Tax Relief Reconciliation Act of 2001, provides that separate accounts and annuities may be added to qualified employer plans and deemed to be individual retirement accounts and individual retirement annuities if certain requirements are met. Section 1.408(q)–1(f)(2) provides that these deemed IRAs must be held in a trust or annuity contract separate from the trust or

annuity contract of the qualified employer plan. This collection of information is required to ensure that the separate requirements of qualified employer plans.

*Affected Public:* Private Sector: Business or other for-profits.

*Estimated Total Burden Hours:* 40,000.

*OMB Number:* 1545–1984.

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

*Title:* Domestic Production Activities Deduction.

*Form:* 8903.

*Abstract:* Taxpayers will use the new Form 8903 and related instructions to calculate the domestic production activities deduction.

*Affected Public:* Private Sector: Business or other for-profits.

*Estimated Total Burden Hours:* 6,450,000.

*OMB Number:* 1545–1986.

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

*Title:* Notice 2006–47, Elections Created or Effected by the American Jobs Creation Act of 2004.

*Abstract:* The collection of information will enable the Internal Revenue Service to ensure that the eligibility requirements for the various elections or revocations have been satisfied and the requisite sections have been complied with.

*Affected Public:* Private Sector: Business or other for-profits.

*Estimated Total Burden Hours:* 3,034,765.

*OMB Number:* 1545–1991.

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

*Title:* Installment Payments of Section 1446 Tax for Partnerships.

*Form:* 8804–W.

*Abstract:* Regulations for section 1446 require a worksheet for installment payments of section 1446 tax. Partnerships generally must make installment payments of estimated section 1446 tax if they expect the aggregate tax on the effectively connected taxable income (ECTI) that is allocable to all foreign partners to be \$500 or more.

*Affected Public:* Private Sector: Business or other for-profits.

*Estimated Total Burden Hours:* 31,600.

*OMB Number:* 1545–2133.

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