

**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 4506-T Request for Transcript of Tax Return.

**DATES:** Written comments should be received on or before May 31, 2013 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Yvette Lawrence, 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 Martha R. Brinson, at (202) 622-3869, or at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet, at [Martha.R.Brinson@irs.gov](mailto:Martha.R.Brinson@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Request for Transcript of Tax Return.

*OMB Number:* 1545-1872.

*Form Number:* 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.

*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:* Business or other for-profit organizations, individuals or households, farms, and Federal, state, local, or tribal governments.

*Estimated Number of Respondents:* 720,000.

*Estimated Time per Respondent:* 1 hr., 2 min.

*Estimated Total Annual Burden Hours:* 555,600.

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: March 19, 2013.

**Yvette Lawrence,**

*IRS Reports Clearance Officer.*

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**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, Suspension or Reduction of Safe Harbor Nonelective Contributions.

**DATES:** Written comments should be received on or before May 31, 2013 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Yvette Lawrence, 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 Martha R. Brinson, (202) 622-3869, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at [Martha.R.Brinson@irs.gov](mailto:Martha.R.Brinson@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Suspension or Reduction of Safe Harbor Nonelective Contributions.

*OMB Number:* 1545-2191.

*Form Number:* REG-115699-09.

*Abstract:* These regulations allow a 401(k) plan using the safe harbor provisions of section 401(k)(12) to suspend or reduce nonelective safeharbor contributions due to a business hardship. They must give employees notice of this reduction.

*Current Actions:* There is no change in the paperwork burden previously approved by OMB.

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

*Affected Public:* Individuals and Households, Businesses and other for-profit organizations.

*Estimated Number of Respondents:* 5,000.

*Estimated Time Per Respondent:* 2 hours.

*Estimated Total Annual Burden Hours:* 10,000.

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: March 20, 2013.

**Yvette Lawrence,**

*IRS Reports Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Information Collection Tools

**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 Forms W-2, W-2c, W-2AS, W-2GU, W-2VI, W-3, W-3c, W-3cPR, W-3PR, and W-3SS; Form 1120, U. S. Corp. Income Tax Return and its affiliated schedules; Form 4768, Application for Extension of Time To File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes; Form 1139, Corporation Application for Tentative Refund; and Form 8038, Information Return for Tax-Exempt Private Activity Bond Issues, Form 8038-G, Information Return for Tax-Exempt Governmental Obligation, and Form 8038-GC, Information Return for Small Tax-Exempt Governmental Bond Issues, Leases, and Installment Sales.

**DATES:** Written comments should be received on or before May 31, 2013 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Yvette Lawrence, Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224. Please send separate comments for each

specific information collection listed below. You must reference the information collection's title, form number, reporting or record-keeping requirement number, and OMB number (if any) in your comment.

**FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or copies of the collection tools should be directed to R. Joseph Durbala, Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622-3634, or through the internet at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

**SUPPLEMENTARY INFORMATION:** Currently, the IRS is seeking comments concerning the following information collection tools, reporting, and record-keeping requirements:

(1) *Title:* W-2 (Wage and Tax Statement), W-2c (Corrected Wage and Tax Statement), W-2AS (American Samoa Wage and Tax Statement), W-2GU (Guam Wage and Tax Statement), W-2VI (U.S. Virgin Islands Wage and Tax Statement), W-3 (Transmittal of Wage and Tax Statements), W-3c (Transmittal of Corrected Wage and Tax Statements), W-3PR (Informe de Comprobantes de Retencion), W-3cPR (Transmission de Comprobantes de Retencion Corregidos), and W-3SS (transmittal of Wage and Tax Statements). *OMB Number:* 1545-0008.

*Form Number:* Forms W-2, W-2c, W-2AS, W-2GU, W-2VI, W-3, W-3c, W-3cPR, W-3PR, and W-3SS.

*Abstract:* Employers report income and withholding information on Form W-2. Forms W-2AS, W-2GU and W-2VI are variations of Form W-2 for use in U.S. possessions. The Form W-3 series is used to transmit W-2 series forms to the Social Security Administration. Forms W-2c, W-3c and W-3cPR are used to correct previously filed Forms W-2, W-3, and W-3PR. Individuals use Form W-2 to prepare their income tax returns.

*Current Actions:* There are no changes to the previously approved burden of this existing collection.

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

*Affected Public:* Business or other for-profit organizations and individuals, or households, not-for-profit institutions, farms, and Federal, state local or tribal governments.

*Estimated Number of Respondents:* 253,007,121.

*Estimated Time per Respondent:* varies.

*Estimated Total Annual Burden Hours:* 1.

(2) *Title:* Form 1120-U. S. Corp. Income Tax Return, Schedule B-

Additional Information for Schedule M-3 Filers, Schedule D-Capital Gains and Losses, Schedule G-Information of Certain Persons Owning the Corporation's Voting Stock, Schedule H-Section 280H Limitations for a Personal Service Corporation (PSC), Schedule M-3-Net Income (Loss) Reconciliation for Corporations with Total Assets of \$10 Million or More, Schedule N-Foreign Operations of U.S. Corporations, Schedule O-Consent Plan and Apportionment Schedule for a Controlled Group, and Schedule PH-U.S. Personal Holding.

*OMB Number:* 1545-0123.

*Form Number:* 1120, Schedule B, Schedule D, Schedule G, Schedule H, Schedule M-3, Schedule N, Schedule O, and Schedule PH.

*Abstract:* Form 1120 is used by corporations to compute their taxable income and tax liability. Schedule D (Form 1120) is used by corporations to report gains and losses from the sale of capital assets. Schedule H (Form 1120) is used by personal service corporations to determine if they have met the minimum distribution requirements of section 280H. Schedule N (1120) is used by corporations that have assets in or business operations in a foreign country or a U.S. possession. Schedule O (Form 1120) will be used by corporations that are members of a controlled group to show the adoption, amendment, or termination of an apportionment plan. It will also be used to show the apportionment of taxable income, income tax, and other tax benefits for members of the controlled group. Schedule PH (Form 1120) is used by personal holding companies to figure the personal holding company tax under section 541. The IRS uses these forms to determine whether corporations have correctly computed their tax liability.

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

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

*Affected Public:* Business, or other for-profit organizations and farms.

*Estimated Number of Respondents:* 5,775,633.

*Estimated Time per Respondent:* 89 hrs, 18 min.

*Estimated Total Annual Reporting Burden hours:* 354,465,880.

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

*OMB Number:* 1545-0181.

*Form Number:* 4768.

*Abstract:* Form 4768 is used to request an extension of time to file an estate (and generation-skipping) tax return