

Building, Washington, DC 20503. (202) 395-7316.

Robert Dahl,

Treasury PRA Clearance Officer.

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DEPARTMENT OF THE TREASURY

**Submission for OMB Review;
Comment Request**

May 19, 2006.

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

Dates: Written comments should be received on or before June 30, 2006 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0022.

Type of Review: Extension.

Title: Life Insurance Statement.

Form: IRS 712.

Description: Form 712 is used to establish the value of all life insurance policies for estate and gift tax purposes. The tax is based on the value of these policies. The form is completed by life insurance companies.

Respondents: Business or other for-profit institutions.

Estimated Total Burden Hours: 1,120,200 hours.

OMB Number: 1545-0190.

Type of Review: Extension.

Title: Election to be Treated as an Interest Charge DISC.

Form: Form 4876-A.

Description: A domestic corporation and its shareholders must elect to be an interest charge domestic international sales corporation (IC-DISC). Form 4876-A is used to make the election. IRS uses the information to determine if the corporation qualifies to be an IC-DISC.

Respondents: Business or other for-profit institutions.

Estimated Total Burden Hours: 6,360 hours.

OMB Number: 1545-1841.

Type of Review: Extension.

Title: REG-157302-02 (FINAL), TD 9142 Deemed IRAs in Qualified Retirement Plans.

Form: REG-157302-02 (FINAL), TD 9142.

Description: 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 and IRAs are met.

Respondents: Business or other for-profit and not-for-profit institutions, state, local, and tribal governments.

Estimated Total Burden Hours: 40,000 hours.

OMB Number: 1545-1344.

Type of Review: Extension.

Title: CO-30-92 (FINAL)

Consolidated Returns—Stock Basis and Excess Loss Accounts, Earnings and Profits, Absorption of Deductions and Losses, Joining and Leaving Consolidated Groups, Worthless Stock Loss, Non-applicability of Section 357(c).

Description: The reporting requirements affect consolidated taxpayers who will be making elections (if made) to treat certain loss carryovers as expiring and an election (if made) allocating items between returns. The information will facilitate enforcement of consolidated return regulations.

Respondents: Business or other for-profit.

Estimated Total Burden Hours: 18,600 hours.

OMB Number: 1545-1545.

Type of Review: Extension.

Title: REG-107644-97 (FINAL)

Permitted Elimination of Pre-Retirement Optional Forms of Benefit (TD 8769).

Description: The regulation permits an amendment to a qualified plan that eliminates certain forms of benefit.

Respondents: Business or other for-profit and non-profit institutions.

Estimated Total Burden Hours: 48,000 hours.

OMB Number: 1545-1984.

Type of Review: Extension.

Title: Domestic Production and Activities Deduction.

Form: Form 8903.

Description: Taxpayers use Form 8903 and related instructions to calculate the domestic production activities deduction.

Respondents: Business and other for-profit, individuals or households, and farms.

Estimated Total Burden Hours: 359,934,974 hours.

OMB Number: 1545-1988.

Type of Review: Extension.

Title: Credit for New Qualified Motor Vehicles (Advanced Lean Burn Technology Motor Vehicles and Qualified Hybrid Motor Vehicles).

Form: NOT-161190-50 (Notice 2006-9).

Description: This notice sets forth a process that allows taxpayers who purchase passenger automobiles or light trucks to rely on the domestic manufacturer's certification that both a particular make, model, and year of a vehicle qualifies as an advanced lean burn technology motor vehicle under Section 30B(a)(2) and (c) of the Internal Revenue Code or a qualified hybrid motor vehicle under Section 30B(a)(3) and (d), and the amount of the credit allowable with respect to the vehicle.

Respondents: Individuals or households.

Estimated Total Burden Hours: 280 hours.

Clearance Officer: Glenn P. Kirkland, (202) 622-3428, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

OMB Reviewer: Alexander T. Hunt, (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

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