

*Respondents:* Private Sector.  
*Estimated Total Burden Hours:* 1,596,000 hours.

*OMB Number:* 1545-0143.  
*Type of Review:* Extension.  
*Form:* 2290-SP, 2290, 2290-FR.  
*Title:* Heavy Highway Vehicle Use Tax Return.

*Description:* Form 2290 is used to compute and report the tax imposed by section 4481 on the highway use of certain motor vehicles. The information is used to determine whether the taxpayer has paid the correct amount of tax.

*Respondents:* Private Sector.  
*Estimated Total Burden Hours:* 27,548,640 hours.

*OMB Number:* 1545-1686.  
*Type of Review:* Extension.  
*Form:* 13976.  
*Title:* REG-103043-05 (Final) Material Advisor of Reportable Transaction Must Keep List of Advisees, etc. (previously REG-103736-00, Requirement to Maintain List of Investors in Potentially Abusive Tax Shelters.

*Description:* The regulations provide guidance on the requirement under section 6112 to maintain a list of investors in potentially abusive tax shelters. As per regulations section 301.6112-1(b)(1), the form provides material advisors a format for preparing and maintaining the itemized statement component of the list with respect to a reportable transaction. This form contains space for all of the elements required by regulations section 301.6112-1(b)(3)(i). Material advisors may use this form as a template for creating a similar form on a software program used by the material advisor. If a material advisor is required to maintain a list under a prior version of the regulations, this form may be modified or a similar form containing all the information required under the prior version of the regulations may be created and used.

*Respondents:* Private Sector.  
*Estimated Total Burden Hours:* 50,000 hours.

*OMB Number:* 1545-1519.  
*Type of Review:* Extension.  
*Form:* 1099-LTC.  
*Title:* Long-Term Care and Accelerated Death Benefits.

*Description:* Under the terms of IRC sections 7702B and 101g, qualified long-term care and accelerated death benefits paid to chronically ill individuals are treated as amounts received for expenses incurred for medical care. Amounts received on a per diem basis in excess of \$175 per day are taxable. Section 6050Q requires all such amounts to be reported.

*Respondents:* Private Sector.  
*Estimated Total Burden Hours:* 18,181 hours.

*OMB Number:* 1545-1662.  
*Type of Review:* Extension.  
*Title:* REG-121063-97 (TD 8972—Final) Averaging of Farm Income.

*Description:* Code section 1301 allows an individual engaged in a farming business to elect to reduce his or her regular tax liability by treating all or a portion of the current year's farming income as if it had been earned in equal proportions over the prior three years. The regulation provides that the election for averaging farm income is made by filing Schedule J of Form 1040, which is also used to record and total the amount of tax for each year of the four year calculation.

*Respondents:* Private Sector.  
*Estimated Total Burden Hours:* 1 hour.

*OMB Number:* 1545-2105.  
*Type of Review:* Extension.  
*Title:* Notice 2008-56, Relief from Certain Low-Income Housing Credit Requirements Due to Severe Storms and Flooding in Indiana.

*Description:* The Internal Revenue Service is suspending certain requirements under section 42 of the Internal Revenue Code for low-income housing credit projects in the United States to provide emergency housing relief needed as a result of the devastation caused by severe storms and flooding in Indiana beginning on June 6, 2008.

*Respondents:* Individuals and households.  
*Estimated Total Burden Hours:* 125 hours.

*OMB Number:* 1545-1237.  
*Type of Review:* Extension.  
*Title:* REG-209831-96 (TD 8823 (Final)) Consolidated Returns—Limitation on the Use of Certain Losses and Deductions.

*Description:* Section 1502 provides for the promulgation of regulations with respect to corporations that file consolidated income tax returns. These regulations amend the current regulations regarding the use of certain losses and deductions by such corporations.

*Respondents:* Private Sector.  
*Estimated Total Burden Hours:* 2,000 hours.

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

*OMB Reviewer:* Nicholas A. Fraser, (202) 395-5887, Office of Management and Budget, Room 10235, New

Executive Office Building, Washington, DC 20503.

**Celina Elphage,**  
*Treasury PRA Clearance Officer.*  
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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

November 13, 2008.

The Department of the Treasury will submit the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13 on or after the publication date of this notice. 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 December 22, 2008 to be assured of consideration.

### Community Development Financial Institutions Fund

*OMB Number:* 1559-0005.  
*Type of Review:* Reinstatement with Change.  
*Title:* Bank Enterprise Award Program Application.  
*Form:* CDFI-0002.

*Description:* The BEA Program provides incentives to insured depository institutions to increase their support of CDFIs and their activities in economically distressed communities.

*Respondents:* Businesses and other for-profit institutions.  
*Estimated Total Burden Hours:* 900 hours.

*Clearance Officer:* Ashanti McCallum (202) 622-9018, Community Development Financial Institutions Fund, Department of the Treasury, 601 13th Street, NW., Suite 200 South, Washington, DC 20005.

*OMB Reviewer:* Nicolas Fraser (202) 395-5887, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

**Robert Dahl,**  
*Treasury PRA Clearance Officer.*  
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