

Paperwork Reduction Act of 1995, Public Law 104-13 on or after the date of publication 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, and 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

**DATES:** Written comments should be received on or before April 22, 2009 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1687.

*Type of Review:* Extension.

*Title:* REG-110311-98 (Final)

Corporate Tax Shelter Registration.

*Description:* The regulations finalize the rules relating to the filing of certain taxpayers of a disclosure statement with their Federal tax returns under IRC Sec. 6111(a), the rules relating to the registration of confidential corporate tax shelter under section 6011(d), and the rules relating to the list maintenance requirements under section 6112.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 1 hours.

*OMB Number:* 1545-1018.

*Type of Review:* Extension.

*Title:* FI-27-89 (Temporary and Final)

Real Estate Mortgage Investment Conduits; Reporting Requirements and Other Administrative Matters; FI-61-91 (Final) Allocation of Allocable Investment.

*Description:* The regulations prescribe the manner in which an entity elects to be taxed as a real estate mortgage investment conduit (REMIC) and the filing requirements for REMICs and certain brokers.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 978 hours.

*OMB Number:* 1545-1514.

*Type of Review:* Extension.

*Title:* REG-209040-88 (NPRM)

Qualified Electing Fund Elections.

*Description:* The regulations permit certain shareholders to make a special section 1295 election with respect to certain preferred shares of a PFIC. Taxpayers must indicate the election on a Form 8621 and attach a statement containing certain information and representations. Form 8621 must be filed annually. The shareholder also must obtain, and retain a copy of, a statement from the corporation as to its status as a PFIC.

*Respondents:* Individual or households.

*Estimated Total Burden Hours:* 600 hours.

*OMB Number:* 1545-0430.

*Type of Review:* Revision.

*Form:* 4810.

*Title:* Request for Prompt Assessment under Internal Revenue Code Section 6501(d).

*Description:* Form 4810 is used to request a prompt assessment under IRC Section 6501(d). IRS uses this form to locate the return to expedite processing of the taxpayer's request.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 24,800 hours.

*OMB Number:* 1545-1290.

*Type of Review:* Extension.

*Title:* FI-81-86 (Final) Bad Debt

Reserves of Banks.

*Description:* Section 585(c) of the Internal Revenue Code requires large banks to change from the reserve method of accounting to the specific charge off method of accounting for bad debts. The information required by section 1.585-8 of the regulations identifies any election made or revoked by the taxpayer in accordance with section 585(c).

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 625 hours.

*OMB Number:* 1545-1960.

*Type of Review:* Extension.

*Form:* 3949-A.

*Title:* Information Referral.

*Description:* This application is voluntary and the information requested helps us determine if there has been a violation of Income Tax Law. We need the taxpayer identification numbers—Social Security Number (SSN) or Employer Identification Number (EIN) in order to fully process your application. Failure to provide this information may lead to suspension of processing this application.

*Respondents:* Individuals or households.

*Estimated Total Burden Hours:* 53,750 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.*

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

March 17, 2009.

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 date of publication 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, and 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

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#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1954.

*Type of Review:* Extension.

*Form:* 13704.

*Title:* Health Coverage Tax Credit Registration Update Form.

*Description:* Internal Revenue Code Sections 35 and 7527 enacted by Public Law 107-210 (see attachment) require the Internal Revenue Service to provide payments of the HCTC to eligible individuals beginning August 1, 2003. The IRS will use the Registration Update Form to ensure, that the processes and communications for delivering these payments help taxpayers determine if they are eligible for the credit and understand what they need to do to continue to receive it.

*Respondents:* Individuals or households.

*Estimated Total Burden Hours:* 1,100 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.*

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