

the prohibition on communication during off-duty periods.

Issued in Washington, DC, on June 18, 2009.

Karen J. Rae,

Deputy Administrator.

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

June 19, 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, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

DATES: Written comments should be received on or before July 27, 2009 to be assured of consideration.

Alcohol and Tobacco Tax and Trade Bureau (TTB)

OMB Number: 1513-0087.

Type of Review: Revision.

Title: Labeling and Advertising Requirements Under the Federal Alcohol Administration Act.

Description: Bottlers and importers of alcohol beverages must adhere to numerous performance standards for statements made on labels and in advertisements of alcohol beverages. These performance standards include minimum mandatory labeling and advertising statements.

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 7,071 hours.

Clearance Officer: Frank Foote (202) 927-9347, Alcohol and Tobacco Tax and Trade Bureau, Room 200 East, 1310 G Street, NW., Washington, DC 20005.

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

June 19, 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.

DATES: Written comments should be received on or before July 27, 2009 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-1347.

Type of Review: Extension.

Title: FI-7-94 and FI-36-92 (Final) Arbitrage Restrictions on Tax-Exempt Bonds.

Description: The Code limits the ability of State and local government issuers of tax-exempt bonds to earn and/or keep arbitrage profits earned with bond proceeds. This regulation requires recordkeeping of certain interest rate hedges so that the hedges are taken into account in determining those profits.

Respondents: State, Local, and Tribal Governments.

Estimated Total Burden Hours: 42,050 hours.

OMB Number: 1545-1815.

Type of Review: Extension.

Form: 5498-ESA.

Title: Coverdell ESA Contribution Information.

Description: Form 5498-ESA is used by trustees and issuers of Coverdell Education Savings accounts to report contributions made to these accounts to beneficiaries.

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 18,000 hours.

OMB Number: 1545-0169.

Type of Review: Extension.

Form: 4461, 4461-A, 4461-B.

Title: Form 4461, Application for Approval of Master or Prototype Defined Contribution Plan; Form 4461-A, Application for Approval of Master or Prototype Defined Benefit Plan; Form 4461-B.

Description: The IRS uses these forms to determine from the information

submitted whether the applicant plan qualifies under section 401(a) of the Internal Revenue Code for plan approval. The application is also used to determine if the related trust qualifies for tax exempt status under Code section 501(a).

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 109,125 hours.

OMB Number: 1545-0919.

Type of Review: Extension.

Title: Limitations on Percentage Depletion in the Case of Oil and Gas Wells (PS-105-75) Final.

Description: The regulations require each partner to separately keep records of his share of the adjusted basis of partnership oil and gas property and require each partnership, trusts, estate, and operator to provide information necessary to certain persons to compute depletion with respect to oil and gas.

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 1 hour.

OMB Number: 1545-0202.

Type of Review: Extension.

Form: 5310, 6088.

Title: Form 5310, Application for Determination for Terminating Plan; Form 6088, Distributable Benefits from Employee Pension Benefit Plans.

Description: Employers who have qualified deferred compensation plans can take an income tax deduction for contributions to their plans. IRS uses the data on Forms 5310 and 6088 to determine whether a plan still qualifies and whether there is any discrimination in benefits.

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 1,813,650 hours.

OMB Number: 1545-1233.

Type of Review: Extension.

Title: Adjusted Current Earnings (IA-14-91)(Final).

Description: This regulation affects business and other for profit institutions. This information is required by the IRS to ensure the proper application of section 1.56(g)-1 of the regulation. It will be used to verify that taxpayers have properly elected the benefits of section 1.56(g)-1(r) of the regulation.

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 1,000 hours.

OMB Number: 1545-1120.

Type of Review: Extension.

Title: CO-69-87 and CO-68-87 (Final) Final Regulations Under

Sections 382 and 383 of the Internal Revenue Code of 1986; Pre-change Attributes; CO-18-90 (Final) Final Regulations Under Section 382.

Description: (CO-69-87 and CO-68-87) These regulations require reporting by a corporation after it undergoes an "ownership change" under sections 382 and 383. Corporations required to report under these regulations include those with capital loss carryovers and excess credits. (CO-18-90) These regulations provide rules for the treatment of options under IRC section 382 for purposes of determining whether a corporation undergoes an ownership change. The regulation allows for certain elections for corporations whose stock is subject to options.

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 220,575 hours.

OMB Number: 1545-1678.

Type of Review: Extension.

Title: REG-161424-01 (Final), Information Reporting for Qualified Tuition and Related Expenses; Magnetic Media Filing Requirements for Information Returns; REC-105316-98 (Final) Information.

Description: These regulations relate to the information reporting requirements in section 6050S of the Internal Revenue Code for payments of qualified tuition and related expenses and interest on qualified education loans. These regulations provide guidance to eligible education institutions, insurers, and payees required to file information returns and to furnish information statements under section 6050S.

Respondents: Not-for-profit institutions.

Estimated Total Burden Hours: 1 hour.

OMB Number: 1545-1843.

Type of Review: Extension.

Title: REG-106736-00 (NPRM)

Assumptions of Partner Liabilities.

Description: In order to be entitled to a deduction with respect to the economic performance of a contingent liability that was contributed by a partner and assumed by a partnership, the partner, or former partner of the partnership, must receive notification of economic performance of the contingent liability from the partnership or other partner assuming the liability.

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 125 hours.

OMB Number: 1545-1431.

Type of Review: Extension.

Title: Substantiation Requirement for Certain Contributions IA-74-93 (Final).

Description: These regulations provide that, for purposes of substantiation for certain charitable contributions, consideration does not include de minimis goods or services. It also provides guidance on how taxpayers may satisfy the substantiation requirement for contributions of \$250 or more.

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 51,500 hours.

OMB Number: 1545-1531.

Type of Review: Extension.

Title: Notice 97-19 and Notice 98-34 Guidance for Expatriates under Sections 877, 2501, 2107, and 6039F.

Description: Notice 97-19 and Notice 98-34 provide guidance for individuals affected by amendments to Code sections 877, 2107, and 2501, as amended by the Health Insurance Portability and Accountability Act. These notices also provide guidance on Code section 6039F.

Respondents: Individuals or Households.

Estimated Total Burden Hours: 6,525 hours.

OMB Number: 1545-1667.

Type of Review: Extension.

Title: Revenue Procedure 99-50

Combined Information Reporting.

Description: The revenue procedure permits combined information reporting by a successor "business entity" (i.e., a corporation, partnership, or sole proprietorship) in certain situations following a merger or an acquisition. The successor must file a statement with the Internal Revenue Service indicating what forms are being filed on a combined basis.

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 500 hours.

OMB Number: 1545-1510.

Type of Review: Extension.

Title: Revenue Procedure 96-60,

Procedure for Filing Forms W-2 is Certain Acquisitions.

Description: Information is required by the Internal Revenue Service to assist predecessor and successor employers in complying with the reporting requirements under Code sections 6051 and 6011 for Forms W-2 and 941.

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 110,700 hours.

OMB Number: 1545-1533.

Type of Review: Extension.

Title: Revenue Procedure 97-22 26 CFR 601.105 Examination of returns and claims for refund, credits, or abatement, determination of correct tax liability.

Description: The information requested in Revenue Procedure 97-22 under sections 4 and 5 is required to ensure that records maintained in an electronic storage system will constitute records within the meaning of section 6001.

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 1,000,400 hours.

OMB Number: 1545-1978.

Type of Review: Extension.

Form: 5884-A.

Title: Credits for Affected Midwestern Disaster Area Employers.

Description: Qualified employers will file Form 5884-A to claim a credit for wages paid to employees kept on the payroll for the period the business is rendered inoperable as a result of damages inflicted by Hurricane Katrina.

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 760,000 hours.

OMB Number: 1545-1684.

Type of Review: Revision.

Title: Revenue Procedure 2009-14, Prefiling Agreements Program (Superseded 2007-17).

Description: Revenue Procedure 2009-14 permits a taxpayer under the jurisdiction of the Large and Mid-Size Business Division to request that the Service examines specific issues relating to tax returns before those returns are filed. This revenue procedure provides the framework within.

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 13,134 hours.

OMB Number: 1545-1412.

Type of Review: Extension.

Title: FI-54-93 (Final) Clear Reflection of Income in the Case of Hedging Transactions.

Description: This information is required by the Internal Revenue Service to verify compliance with section 446 of the Internal Revenue Code. This information will be used to determine that the amount of tax has been computed correctly.

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 22,000 hours.

OMB Number: 1545-1503.

Type of Review: Extension.

Title: Revenue Procedure 96-53, Section 482—Allocations Between Related Parties.

Description: The information requested in sections 4.02, 5, 8.02, 9, 11.01, 11.02(1), 11.04, 11.07 and 11.08 is required to enable the Internal

Revenue Service to give advice on filing Advance Pricing Agreement applications, to process such applications and negotiate agreements, and to verify compliance with agreements and whether agreements require modification.

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 8,200 hours.

OMB Number: 1545-1530.

Type of Review: Extension.

Title: Tip Rate Determination Agreement (Gaming Industry); Gaming Industry Tip Compliance Agreement Program.

Description: Tip Rate Determination Agreement (Gaming Industry) Information is required by the Internal Revenue Service in its Compliance efforts to assist employers and their employees in understanding and complying with section 6053(a), which requires employees to report all their tips monthly to their employers. Gaming Industry Tip Compliance Agreement Program Taxpayers who operate gaming establishments may enter into an agreement with the Internal Revenue Service to establish tip rates and occupational categories for all tipped employees of the taxpayer. The agreements will require substantiation of the tip rates as well.

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 10,467 hours.

OMB Number: 1545-1617.

Type of Review: Extension.

Title: REG-124069-02 (Final) Section 6038—Returns Required with Respect to Controlled Foreign Partnerships; REG-118966-97 (Final) Information Reporting with Respect to Certain Foreign Partnership.

Description: REG-124069-02 Treasury Regulation Sec. 1.6038-3 requires certain United States persons who own interests in controlled foreign partnership to annually report information to the IRS on Form 8865. This regulation amends the reporting rules under Treasury Regulation section 1.6038-e to provide that a U.S. person must follow the filing requirements that are specified in the instructions for Form 8865 when the U.S. person must file Form 8865 and the foreign partnership completes and files Form 1065 or Form 1065-B. REG-118966-97 Section 6038 requires certain U.S. persons who own interest in controlled foreign partnerships.

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 500 hours.

OMB Number: 1545-1676.

Type of Review: Extension.

Title: REG-113572-99 (Final) Qualified Transportation Fringe Benefits.

Description: These regulations provide guidance to employers that provide qualified transportation fringe benefits under section 132(f), including guidance to employers that provide cash reimbursement for qualified transportation fringes and employers that offer qualified transportation fringes in lieu of compensation. Employers that provide cash reimbursement are required to keep records of documentation received from employees who receive reimbursement. Employers that offer qualified transportation fringes in lieu of compensation are required to keep records of employee compensation reduction elections.

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 12,968,728 hours.

OMB Number: 1545-1810.

Type of Review: Extension.

Title: Credit for Small Employer Pension Plan Startup Costs.

Description: Qualified small employers use Form 8881 to request a credit for start up costs related to eligible retirement plans. Form 8881 implements section 45E, which provides a credit based on costs incurred by an employer in establishing or administering an eligible employer plan or for the retirement related education of employees with respect to the plan. The credit is 50% of the qualified costs for the tax year, up to a maximum credit of \$500 for the first tax year and each of the two subsequent tax years.

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 235,335 hours.

OMB Number: 1545-1824.

Type of Review: Extension.

Title: REG-139768-02 (Final) Excise Tax Relating to Structured Settlement Factoring Transactions.

Description: The regulations provide rules relating to the manner and method of reporting and paying the 40 percent excise tax imposed by section 5891 of the Internal Revenue Code with respect to acquiring of structured payment rights.

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 2 hours.

OMB Number: 1545-1968.

Type of Review: Extension.

Form: 8902.

Title: Alternative Tax on Qualifying Shipping Activities.

Description: Form 8902 is used to elect the alternative tax on notional income from qualifying shipping activities and to figure the alternative tax.

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 3,056 hours.

OMB Number: 1545-1980.

Type of Review: Extension.

Title: Notice 2006-01, Charitable Contributions of Certain Motor Vehicles, Boats, and Airplanes. Reporting requirements under Sec. 170(f)(12)(D).

Description: Charitable organizations are required to send an acknowledgement of car donations to the donor and to the Service. The purpose of is to prevent donors from taking inappropriate deductions.

Respondents: Not-for-profit institutions.

Estimated Total Burden Hours: 21,500 hours.

OMB Number: 1545-2131.

Type of Review: Extension.

Form: 1127.

Title: Form 1127—Application for Extension of Time for Payment of Tax

Description: Under IRC 6161, individual taxpayers and business taxpayers are allowed to request an extension of time for payment of tax shown or required to be shown on a return or for a tax due on a notice of deficiency. In order to be granted this extension, they must file Form 1127, providing evidence of undue hardship, inability to borrow, and collateral to ensure payment of the tax.

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 7,960 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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