

37. GLADIOLUS (a.k.a. TENTH OCEAN) General Cargo 22,882DWT 15,670GRT GERMANY flag (IRISL); Vessel Registration Identification IMO 9165815 (Germany) (vessel) [NPWMD].

38. GOLDENROD (a.k.a. IRAN LUCKY LILY; a.k.a. LUCKY LILY) General Cargo 22,882DWT 15,670GRT MALTA flag (IRISL); Vessel Registration Identification IMO 9165827 (vessel) [NPWMD].

39. GOMIDAS (a.k.a. IRAN ESTEGHLAL) Bulk Carrier 35,839DWT 20,811GRT IRAN flag (IRISL); Vessel Registration Identification IMO 7620550 (vessel) [NPWMD].

40. HOOTAN (a.k.a. IRAN SEPAH) Bulk Carrier 33,856DWT 20,361GRT IRAN flag (IRISL); Vessel Registration Identification IMO 7375363 (vessel) [NPWMD].

41. HORSHAM (a.k.a. IRAN BAM) Bulk Carrier 73,664DWT 40,166GRT MALTA flag (IRISL); Vessel Registration Identification IMO 9323833 (vessel) [NPWMD].

42. IRAN SAHAR (a.k.a. RA-EES ALI) General Cargo 2,876DWT 2,576GRT IRAN flag (IRISL); Vessel Registration Identification IMO 8203608 (vessel) [NPWMD].

43. KHORASAN (a.k.a. IRAN KHORASAN) Bulk Carrier 72,622DWT 39,424GRT MALTA flag (IRISL); Vessel Registration Identification IMO 9193214 (vessel) [NPWMD].

44. LANCELIN (a.k.a. IRAN YAZD) Bulk Carrier 72,642DWT 40,609GRT CYPRUS flag (IRISL); Vessel Registration Identification IMO 9213387 (vessel) [NPWMD].

45. LANTANA (a.k.a. IRAN OCEAN CANDLE; a.k.a. OCEAN CANDLE) General Cargo 23,176DWT 16,694GRT MALTA flag (IRISL); Vessel Registration Identification IMO 9167253 (vessel) [NPWMD].

46. LAVENDER (a.k.a. IRAN PRETTY SEA (KHUZESTAN); a.k.a. PRETTY SEA) General Cargo 23,116DWT 16,694GRT MALTA flag (IRISL); Vessel Registration Identification IMO 9167277 (vessel) [NPWMD].

47. LILIED (a.k.a. IRAN SEA STATE; a.k.a. SEA STATE) General Cargo 23,176DWT 16,694GRT MALTA flag (IRISL); Vessel Registration Identification IMO 9167265 (vessel) [NPWMD].

48. LIMNETIC (a.k.a. SEA FLOWER) General Cargo 23,176DWT 16,694GRT MALTA flag (IRISL); Vessel Registration Identification IMO 9167289 (Malta) (vessel) [NPWMD].

49. LODESTAR (a.k.a. IRAN SEA BLOOM; a.k.a. SEA BLOOM) General Cargo 23,176DWT 16,694GRT MALTA flag (IRISL); Vessel Registration

Identification IMO 9167291 (vessel) [NPWMD].

50. MARGRAVE (a.k.a. IRAN BRAVE) General Cargo 22,950DWT 16,620GRT MALTA flag (IRISL); Vessel Registration Identification IMO 9051650 (vessel) [NPWMD].

51. MARIGOLD (a.k.a. BRIGHTNESS; a.k.a. IRAN BRIGHTNESS) General Cargo 24,065DWT 16,621GRT MALTA flag (IRISL); Vessel Registration Identification IMO 9051648 (vessel) [NPWMD].

52. MARKARID (a.k.a. IRAN DEYANAT) Bulk Carrier 43,150DWT 25,168GRT IRAN flag (IRISL); Vessel Registration Identification IMO 8107579 (vessel) [NPWMD].

53. MULBERRY (a.k.a. BRILLIANCE; a.k.a. IRAN BRILLIANCE) General Cargo 24,065DWT 16,621GRT MALTA flag (IRISL); Vessel Registration Identification IMO 9051636 (vessel) [NPWMD].

54. PANTEA (a.k.a. IRAN ADL) Bulk Carrier 37,537DWT 22,027GRT IRAN flag (IRISL); Vessel Registration Identification IMO 8108559 (vessel) [NPWMD].

55. PARMIDA (a.k.a. IRAN AFZAL) Bulk Carrier 37,564DWT 22,027GRT IRAN flag (IRISL); Vessel Registration Identification IMO 8105284 (vessel) [NPWMD].

56. SAKAS (a.k.a. IRAN PIROOZI) Container Ship 33,835DWT 25,391GRT IRAN flag (IRISL); Vessel Registration Identification IMO 9283007 (vessel) [NPWMD].

57. SEPANTA (a.k.a. IRAN ARDEBIL) Container Ship 37,875DWT 27,681GRT IRAN flag (IRISL); Vessel Registration Identification IMO 9284154 (vessel) [NPWMD].

58. SEPTAM (a.k.a. IRAN ILAM) Container Ship 37,600DWT 27,681GRT IRAN flag (IRISL); Vessel Registration Identification IMO 9283033 (vessel) [NPWMD].

59. SEWAK (a.k.a. IRAN FARS) Container Ship 33,702DWT 25,391GRT IRAN flag (IRISL); Vessel Registration Identification IMO 9283021 (vessel) [NPWMD].

60. SHERE (a.k.a. IRAN TABAS) Bulk Carrier 73,586DWT 40,166GRT MALTA flag (IRISL); Vessel Registration Identification IMO 9305192 (vessel) [NPWMD].

61. SILVER CRAFT (a.k.a. IRAN KERMAN) Container Ship 41,978DWT 36,014GRT MALTA flag (IRISL); Vessel Registration Identification IMO 9209350 (vessel) [NPWMD].

62. SILVER ZONE (a.k.a. IRAN BUSHEHR) Container Ship 30,146DWT 23,285GRT MALTA flag (IRISL); Vessel Registration Identification IMO 9270658 (Malta) (vessel) [NPWMD].

63. SIMBER (a.k.a. IRAN YASOOJ) Container Ship 33,813DWT 25,391GRT IRAN flag (IRISL); Vessel Registration Identification IMO 9284142 (vessel) [NPWMD].

64. TABAK (a.k.a. IRAN AMANAT) Bulk Carrier 34,859DWT 20,576GRT IRAN flag (IRISL); Vessel Registration Identification IMO 8112990 (vessel) [NPWMD].

65. TONGHAM (a.k.a. IRAN BIRJAND) Bulk Carrier 73,664DWT 40,166GRT MALTA flag (IRISL); Vessel Registration Identification IMO 9305219 (vessel) [NPWMD].

66. TUCHAL (a.k.a. IRAN TUCHAL) Container Ship 66,900DWT 53,453GRT MALTA flag (IRISL); Vessel Registration Identification IMO 9346536 (vessel) [NPWMD].

67. UPPERCOURT (a.k.a. IRAN BOJNOORD) Bulk Carrier 73,518DWT 40,166GRT MALTA flag (IRISL); Vessel Registration Identification IMO 9305207 (vessel) [NPWMD].

68. VALILI (a.k.a. IRAN ARAK) Container Ship 29,870DWT 23,200GRT MALTA flag (IRISL); Vessel Registration Identification IMO 9270646 (Malta) (vessel) [NPWMD].

69. VISEA (a.k.a. IRAN ZANJAN) Container Ship 33,757DWT 25,391GRT IRAN flag (IRISL); Vessel Registration Identification IMO 9283019 (vessel) [NPWMD].

70. VOBSTER (a.k.a. IRAN PERSIAN GULFL a.k.a. PERSIAN GULF) Bulk Carrier 73,664DWT 40,166GRT MALTA flag (IRISL); Vessel Registration Identification IMO 9305221 (vessel) [NPWMD].

71. ZAWA (a.k.a. IRAN AZARBAYJAN) Bulk Carrier 72,642DWT 39,424GRT IRAN flag (IRISL); Vessel Registration Identification IMO 9193185 (vessel) [NPWMD].

Dated: September 27, 2010.

**Adam J. Szubin,**

*Director, Office of Foreign Assets Control.*

[FR Doc. 2010-25135 Filed 10-5-10; 8:45 am]

**BILLING CODE 4810-AL-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[REG-106177-98; (TD 8845)]

### 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 REG–106177–98 (TD 8845), Adequate Disclosure of Gifts (Sec. 301.6501(c)–1).

**DATES:** Written comments should be received on or before December 6, 2010 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Gerald Shields, 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 Joel Goldberger, at (202) 927–9368, or at Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the Internet, at [Joel.P.Goldberger@irs.gov](mailto:Joel.P.Goldberger@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Adequate Disclosure of Gifts.

*OMB Number:* 1545–1637.

*Regulation Project Number:* REG–106177–98 (TD 8845).

*Abstract:* Section 301.6501(c)–1(f) requires that, in order to commence the running of the gift tax statute of limitations, the donor must file a Form 709 and submit sufficient information about the transaction that will give the Service a complete and accurate description of the transfer. Such information includes a description of the transferred property, the identity and relationship of the parties to the transfer and any entities involved, a description of the methods used to value the transferred property, a description of any restrictions on the transferred property, and a statement of any potential controversy or legal issue involved.

*Current Actions:* There is no change to this existing regulation.

*Type of Review:* Extension of OMB approval.

*Affected Public:* Individuals, households, and businesses.

The reporting burden contained in Sec. 301.6501(c)–1(f) is reflected in the burden for Form 709, U.S. Gift and Generation-Skipping Transfer Tax Return.

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: September 29, 2010.

**Alan Hopkins,**

*IRS Tax Analyst.*

[FR Doc. 2010–25040 Filed 10–5–10; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 5300 and Schedule Q (Form 5300)

**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 Form 5300, Application for Determination for Employee Benefit Plan, and Schedule Q

(Form 5300), Elective Determination Requests.

**DATES:** Written comments should be received on or before December 6, 2010 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Gerald Shields, Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the forms and instructions should be directed to Joel Goldberger, at (202) 927–9368, or at Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the Internet, at [Joel.P.Goldberger@irs.gov](mailto:Joel.P.Goldberger@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Application for Determination for Employee Benefit Plan (Form 5300), and Elective Determination Requests (Schedule Q (Form 5300)).

*OMB Number:* 1545–0197.

*Form Number:* Form 5300 and Schedule Q (Form 5300).

*Abstract:* Internal Revenue Code sections 401(a) and 501(a) set out requirements for qualification of employee benefit trusts and the tax exempt status of these trusts. Form 5300 is used to request a determination letter from the IRS for the qualification of a defined benefit or a defined contribution plan and the exempt status of any related trust. The information requested on Schedule Q (Form 5300) relates to the manner in which the plan satisfies certain qualification requirements concerning minimum participation, coverage, and nondiscrimination.

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

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

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

*Estimated Number of Respondents:* 185,000.

*Estimated Time per Respondent:* 43 hours, 6 minutes.

*Estimated Total Annual Burden Hours:* 7,972,750.

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