

*OMB Number:* 1545–1821.

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

*Title:* REG–148867–03 (Final)

Disclosure of Returns and Return Information in Connection with Written Contracts or Agreements for the Acquisition of Property and Services for Tax Administration.

*Abstract:* The regulations clarify that redisclosures of returns and return information by contractors to agents or subcontractors are permissible, and that the penalty provisions, written notification requirements, and safeguard requirements are applicable to these agents and subcontractors. Section 301.6103 (n)–1(d) of the proposed regulations require that contractors, agents, and subcontractors who receive returns or return information under the proposed regulations must provide written notice to their officers and employees of the purposes for which returns or return information may be used and of the potential civil and criminal penalties for unauthorized inspections or disclosures, including informing them of the imposition of punitive damages in the case of a willful inspection or disclosure or an inspection or disclosure which is the result of gross negligence. Section 301.6103(n)–1(e)(3) of the proposed regulations require that before the execution of a contract or agreement for the acquisition of property or services under which returns or return information will be disclosed, the contract or agreement must be made available to the IRS.

*Respondents:* Private sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 250 hours.

*OMB Number:* 1545–2082.

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

*Title:* Excise Tax Declaration for an IRS e-file Return.

*Form:* 8453–EX

*Abstract:* The Form 8453–EX, Excise Tax Declaration for an IRS e-file Return, will be used in the Modernized e-File program. This form is necessary to enable the electronic filing of Forms 720, 2290, and 8849. The authority to e-file Form 2290 is Internal Revenue Code section 4481(e), as added by section 867(c) of Public Law 108–357.

*Respondents:* Private sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 42,600 hours.

*OMB Number:* 1545–1642.

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

*Title:* REG–104072–97 (Final) Recharacterizing Financing Arrangements Involving Fast-Pay Stock.

*Abstract:* Section 1.7701(l)–3 recharacterizes fast-pay arrangements. Certain participants in such arrangements must file a statement that includes the name of the corporation that issued the fast-pay stock, and (to the extent the filing taxpayer knows or has reason to know) the terms of the fast-pay stock, the date on which it was issued, and the names and taxpayer identification numbers of any shareholders of any class of stock that is not traded on an established securities market.

*Respondents:* Private sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 50 hours.

*Bureau Clearance Officer:* Yvette Lawrence, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224; (202) 927–4374

*OMB Reviewer:* Shagufta Ahmed, Office of Management and Budget, New Executive Office Building, Room 10235, Washington, DC 20503; (202) 395–7873

**Celina Elphage,**

*Treasury PRA Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

February 18, 2010.

The Department of the Treasury will submit the following public information collection requirement 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. A copy of the submission 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 PRA Clearance Officer, Department of the Treasury, 1750 Pennsylvania Avenue, NW., Suite 11010, Washington, DC 20220.

**DATES:** Written comments should be received on or before March 28, 2011 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545–1205.

*Type of Review:* Revision to a currently approved collection.

*Title:* Form 8826—Disabled Access Credit.

*Form:* 8826.

*Abstract:* Code section 44 allows eligible small businesses to claim a non-refundable income tax credit of 50% of the amount of eligible access expenditures for any tax year that exceed \$250 but do not exceed \$10,250. Form 8826 figures the credit and the tax limit.

*Respondents:* Private sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 89,027 hours.

*Bureau Clearance Officer:* Yvette Lawrence, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224; (202) 927–4374.

*OMB Reviewer:* Shagufta Ahmed, Office of Management and Budget, New Executive Office Building, Room 10235, Washington, DC 20503; (202) 395–7873.

**Celina Elphage,**

*Treasury PRA Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

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**DATES:** Written comments should be received on or before March 28, 2011 to be assured of consideration.

#### Alcohol and Tobacco Tax and Trade Bureau (TTB)

*OMB Number:* 1513–0110.

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

*Title:* Recordkeeping for Tobacco Products Removed in Bond from a Manufacturer's Premises for Experimental Purposes—27 CFR 40.232(e).

*Abstract:* The prescribed records apply to manufacturers who ship tobacco products in bond for experimental purposes. TTB can examine these records to determine that