

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

*Affected Public:* Business or other for-profit.

*Estimated Number of Respondents:* 501.

*Estimated Total Annual Burden Hours:* 10,521.

*Title:* Proprietors or Claimants Exporting Liquors.

*OMB Number:* 1513-0075.

*TTB Recordkeeping Requirement Number:* 5900/1.

*Abstract:* Distilled spirits, wine, and beer may be exported from bonded premises without payment of Federal excise taxes, or, if the taxes have been paid, the exporter may claim drawback (refund) of the taxes paid. This export drawback allows the manufacturer to recover the amount of the tax paid to the government. Obviously, substantial losses in tax revenues would occur if untaxed liquors were allowed to enter the domestic market, or if the government allowed drawback to be claimed on liquors used for domestic consumption. This recordkeeping requirement makes it possible to trace spirits using audit techniques, thus enabling TTB officers to verify the amount of spirits, beer, and wine eligible for exportation without payment of tax or exportation subject to drawback. The retention requirement for this information collection is 2 years.

*Current Actions:* We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated total annual burden hours remain unchanged.

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

*Affected Public:* Business or other for-profit.

*Estimated Number of Respondents:* 120.

*Estimated Total Annual Burden Hours:* 7,200.

*Title:* Special Tax Renewal Registration and Return/Special Tax Location Registration Listing.

*OMB Number:* 1513-0113.

*Abstract:* The statutory section of chapter 52 of 26 U.S.C. authorizes the collection of an occupational tax from persons engaging in certain tobacco businesses. In the Internal Revenue Code, 26 U.S.C. 5276 requires persons to register and/or pay a special occupational tax before conducting business in certain tobacco categories. TTB F 5630.5R is used both to compute and report the tax, and as an application for registry as required by statute. TTB F 5630.5R is computer generated by TTB with known taxpayer identifying

information (e.g., name, trade name, address, employer identification number, etc.) along with tax computations reflecting tax class(es), number of business locations, tax rate(s), and total tax due. The taxpayer supplies any inaccurate or incomplete information.

*Current Actions:* We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated total annual burden hours remain unchanged.

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

*Affected Public:* Business or other for-profit.

*Estimated Number of Respondents:* 400.

*Estimated Total Annual Burden Hours:* 100.

Dated: March 1, 2011.

**Gerald M. Isenberg,**

*Director, Regulations and Rulings Division.*

[FR Doc. 2011-5067 Filed 3-4-11; 8:45 am]

**BILLING CODE 4831-31-P**

## DEPARTMENT OF THE TREASURY

### Office of Foreign Assets Control

#### Additional Designation of Entity Pursuant to Executive Order 13382

**AGENCY:** Office of Foreign Assets Control, Treasury.

**ACTION:** Notice.

**SUMMARY:** The Treasury Department's Office of Foreign Assets Control ("OFAC") is publishing the name of 1 newly-designated entity whose property and interests in property are blocked pursuant to Executive Order 13382 of June 28, 2005, "Blocking Property of Weapons of Mass Destruction Proliferators and Their Supporters."

**DATES:** The designation by the Director of OFAC of the 1 entity identified in this notice pursuant to Executive Order 13382 is effective on February 17, 2011.

**FOR FURTHER INFORMATION CONTACT:** Assistant Director, Compliance Outreach & Implementation, Office of Foreign Assets Control, Department of the Treasury, Washington, DC 20220, tel.: 202/622-2490.

#### SUPPLEMENTARY INFORMATION:

##### Electronic and Facsimile Availability

This document and additional information concerning OFAC are available from OFAC's Web site (<http://www.treas.gov/offices/enforcement/ofac>) or via facsimile through a 24-hour fax-on demand service, tel.: (202) 622-0077.

*Background:* On June 28, 2005, the President, invoking the authority, *inter alia*, of the International Emergency Economic Powers Act (50 U.S.C. 1701-1706) ("IEEPA"), issued Executive Order 13382 (70 FR 38567, July 1, 2005) (the "Order"), effective at 12:01 a.m. eastern daylight time on June 29, 2005. In the Order, the President took additional steps with respect to the national emergency described and declared in Executive Order 12938 of November 14, 1994, regarding the proliferation of weapons of mass destruction and the means of delivering them.

Section 1 of the Order blocks, with certain exceptions, all property and interests in property that are in the United States, or that hereafter come within the United States or that are or hereafter come within the possession or control of United States persons, of: (1) The persons listed in the Annex to the Order; (2) any foreign person determined by the Secretary of State, in consultation with the Secretary of the Treasury, the Attorney General, and other relevant agencies, to have engaged, or attempted to engage, in activities or transactions that have materially contributed to, or pose a risk of materially contributing to, the proliferation of weapons of mass destruction or their means of delivery (including missiles capable of delivering such weapons), including any efforts to manufacture, acquire, possess, develop, transport, transfer or use such items, by any person or foreign country of proliferation concern; (3) any person determined by the Secretary of the Treasury, in consultation with the Secretary of State, the Attorney General, and other relevant agencies, to have provided, or attempted to provide, financial, material, technological or other support for, or goods or services in support of, any activity or transaction described in clause (2) above or any person whose property and interests in property are blocked pursuant to the Order; and (4) any person determined by the Secretary of the Treasury, in consultation with the Secretary of State, the Attorney General, and other relevant agencies, to be owned or controlled by, or acting or purporting to act for or on behalf of, directly or indirectly, any person whose property and interests in property are blocked pursuant to the Order.

On February 17, 2011, the Director of OFAC, in consultation with the Departments of State, Justice, and other relevant agencies, designated 1 entity whose property and interests in property are blocked pursuant to Executive Order 13382.

The additional designee is as follows:

**Entity**

BANK REFAH KARGARAN (a.k.a. BANK REFAH; a.k.a. WORKERS' WELFARE BANK (OF IRAN)), No. 40 North Shiraz Street, Mollasadra Ave, Vanak Sq, Tehran, Iran; all offices worldwide [IRAN] [NPWMD] [IFSR]

Dated: February 17, 2011.

**Adam J. Szubin,**

*Director, Office of Foreign Assets Control.*

[FR Doc. 2011-5056 Filed 3-4-11; 8:45 am]

**BILLING CODE 4810-AL-P**

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Proposed Collection; Comment Request for Notice 2007-100**

**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 Notice 2007-100, Transition Relief and Guidance on Corrections of Certain Failures of a Nonqualified Deferred Compensation Plan to Comply with section 409(a) in Operation.

**DATES:** Written comments should be received on or before April 8, 2008 to be assured of consideration.

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

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of notice should be directed to Ralph Terry, at (202) 622-8144, or at Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the Internet, at [Ralph.M.Terry@irs.gov](mailto:Ralph.M.Terry@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Transition Relief and Guidance on Corrections of Certain Failures of a Nonqualified Deferred Compensation Plan to Comply with section 409(a) in Operation

*OMB Number:* 1545-2086.

*Notice Number:* Notice 2007-100.

*Abstract:* This notice sets forth the procedures to be followed by service

recipients and service providers in order to correct certain operational failures of a nonqualified deferred compensation plan to comply with section 409A(a). It also describes the types of operational failures that can be corrected under the notice.

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

*Type of Review:* This is an extension of a currently approved collection.

*Affected Public:* Business or other for-profit institutions, not-for-profit institutions, and individuals or households.

*Estimated Number of Respondents:* 10,000.

*Estimated Average Time per Respondent:* 30 min.

*Estimated Total Annual Burden Hours:* 5,000.

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: March 1, 2011.

**Allan Hopkins,**

*Tax Analyst.*

[FR Doc. 2011-4996 Filed 3-4-11; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY****Internal Revenue Service**

[REG-142299-01 & REG-209135-88]

**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 existing final regulations, REG-142299-01 and REG-209135-88, Certain Transfers of Property to Regulated Investment Companies (RICs) and Real Estate Investment Trusts (REITs).

**DATES:** Written comments should be received on or before May 6, 2011 to be assured of consideration.

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

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulations should be directed to Ralph Terry at Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202)622-8144, or through the Internet at [Ralph.M.Terry@irs.gov](mailto:Ralph.M.Terry@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Certain Transfers of Property to Regulated Investment Companies (RICs) and Real Estate Investment Trusts (REITs).

*OMB Number:* 1545-1672.

*Regulation Project Number:* REG-142299-01 and REG-209135-88.

*Abstract:* The regulation applies with respect to the net built-in gain of C corporation property that becomes property of a Regulated Investment Company (RIC) or Real Estate Investment Trust (REIT) by the qualification of a C corporation as a RIC or REIT or by the transfer of property of a C corporation to a RIC or REIT in certain tax-free transactions. Depending on the date of the transfer of property or qualification as a RIC or REIT, the regulation provides that either (1) the C corporation will recognize gain as if it