

**DEPARTMENT OF THE TREASURY****Submission for OMB Review;  
Comment Request**

March 10, 2011.

The Department of the Treasury will submit the following public information collection requirements 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 submissions may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding these information collections 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 April 15, 2011 to be assured of consideration.

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

*OMB Number:* 1513-0044.

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

*Title:* Notice of Change in Status of Plant.

*Abstract:* The notice is necessary to show the use of the distilled spirits plant (DSP) premises for other activities or by alternating proprietors. It describes proprietor's use of plant premises and other information to show that the change in plant status is in conformity with laws and regulations.

*Respondents:* Private Sector; Businesses or other for-profits.

*Estimated Total Burden Hours:* 500 hours.

*OMB Number:* 1513-0050.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Tax Deferral Bond—Distilled Spirits (Puerto Rico).

*Form:* TTB F 5110.50.

*Abstract:* TTB F 5110.50 is the bond to secure payment of excise taxes on distilled spirits shipped from Puerto Rico to the U.S. on deferral of the tax. The form identifies the principal, the surety, purpose of bond, and allocation of the penal sum among the principal's locations.

*Respondents:* Private Sector; Businesses or other for-profits.

*Estimated Total Burden Hours:* 10 hours.

*Clearance Officer:* Gerald Isenberg, Alcohol and Tobacco Tax and Trade Bureau, Room 200 East, 1310 G. Street, NW., Washington, DC 20005; (202) 453-2097.

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

**Dawn D. Wolfgang,**

*Treasury PRA Clearance Officer.*

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**Internal Revenue Service (IRS)**

*OMB Number:* 1545-0200.

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

*Title:* Application for Determination for Adopters of Master or Prototype or Volume Submitter Plans.

*Form:* 5307.

*Abstract:* This form is filed by employers or plan administrators who have adopted a prototype plan approved by the IRS National Office or a regional prototype plan approved by the IRS District Director to obtain a ruling that the plan adopted is qualified under IRC sections 401(a) and 501(a). It may not be used to request a letter for a multiple employer plan.

*Respondents:* Private Sector; Businesses or other for-profits.

*Estimated Total Burden Hours:* 5,139,000 hours.

*OMB Number:* 1545-1083.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* INTL-399-88 (TD 8483) Treatment of Dual Consolidated Losses.

*Abstract:* Section 1503(d) denies use of the losses of one domestic corporation by another affiliated domestic corporation where the loss

corporation is also subject to the income tax of another country. The regulation allows an affiliate to make use of the loss if the loss has not been used in the foreign group, to take the loss into income upon future use of the loss in the foreign country. The regulation also requires separate accounting for a dual consolidated loss where the dual resident corporation files a consolidated return.

*Respondents:* Private Sector; Businesses or other for-profits.

*Estimated Total Burden Hours:* 1,620 hours.

*OMB Number:* 1545-1384.

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

*Title:* Taxpayer Statement Regarding Refund.

*Form:* 3911.

*Abstract:* If taxpayer inquires about their non-receipt of refund (or lost or stolen refund) and the refund has been issued, the information and taxpayer signature are needed to begin tracing action.

*Respondents:* Individuals or Households.

*Estimated Total Burden Hours:* 1,660 hours.

*OMB Number:* 1545-1394.

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

*Title:* U.S. Income Tax Return for Settlement Funds (Under Section 468B).

*Form:* 1120-SF.

*Abstract:* Form 1120-SF is used by settlement funds to report income and taxes on earnings of the fund. The fund may be established by court order, a breach of contract, a violation of law, an arbitration panel, or the Environmental Protection Agency. The IRS uses Form 1120-SF to determine if income and taxes are correctly computed.

*Respondents:* Private Sector; Business or other for-profits.

*Estimated Total Burden Hours:* 26,310 hours.

*OMB Number:* 1545-1423.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* PS-106-91, (TD 8563) State Housing Credit Ceiling and other Rules Relating to the Low-Income Housing Credit.

*Abstract:* This document contains final regulations concerning the low-income housing credit under section 42 of the Internal Revenue Code. The regulations provide rules relating to the order in which housing credit dollar amounts are allocated from each State's housing credit ceiling under section 42(h)(3)(C) and the determination of which States qualify to receive credit