

Estimated Total Burden Hours: 200.

OMB Number: 1545–1421.

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

Title: IA–62–93 (Final) Certain Elections Under the Omnibus Budget Reconciliation Act of 1993.

Abstract: These regulations establish various elections enacted by the Omnibus Budget Reconciliation Act of 1993 (Act). The regulations provide guidance that enable taxpayers to take advantage of various benefits provided by the Act and the Internal Revenue Code.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 202,500.

OMB Number: 1545–1519.

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

Title: Long-Term Care and Accelerated Death Benefits.

Forms: 1099–LTC.

Abstract: Under the terms of IRC sections 7702B and 101g, qualified long-term care and accelerated death benefits paid to chronically ill individuals are treated as amounts received for expenses incurred for medical care. Amounts received on a per diem basis in excess of \$175 per day are taxable. Section 6050Q requires all such amounts to be reported.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 18,181.

OMB Number: 1545–1662.

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

Title: REG–121063–97 (TD 8972—Final) Averaging of Farm Income.

Abstract: Code section 1301 allows an individual engaged in a farming business to elect to reduce his or her regular tax liability by treating all or a portion of the current year's farming income as if it had been earned in equal proportions over the prior three years. The regulation provides that the election for averaging farm income is made by filing Schedule J of Form 1040, which is also used to record and total the amount of tax for each year of the four year calculation.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 1.

OMB Number: 1545–1943.

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

Title: Notice 2005–38—Section 965—Limitations on Dividends Received Deduction and Other Guidance.

Abstract: This document provides guidance under new section 965, which was enacted by the American Jobs Creation Act of 2004 (Pub. L. 108–357). In general, and subject to limitations and conditions, section 965(a) provides that a corporation that is a U.S. shareholder of a controlled foreign corporation (CFC) may elect, for one taxable year, an 85 percent dividends received deduction (DRD) with respect to certain cash dividends it receives from its CFCs. This document addresses limitations imposed on the maximum amount of section 965(a) DRD under section 965(b)(1) under which the maximum amount of an eligible dividends is the greatest of \$500 million, or earnings permanently reinvested outside the United States), section 965(b)(2) (regarding certain base-period repatriations), section 965(b)(3) (regarding certain increases in related party indebtedness), and certain miscellaneous limitations (related to the foreign tax credit).

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 1,250,000.

OMB Number: 1545–2210.

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

Title: Notice 2011–47, Relief from Certain Low-Income Housing Credit Requirements Due to Severe Storms, Tornadoes and Flooding in Missouri.

Abstract: The Internal Revenue Service is suspending certain requirements under § 42 of the Internal Revenue Code for low-income housing credit projects in the United States to provide emergency housing relief needed as a result of the devastation caused by severe storms, tornadoes and flooding in Missouri beginning on April 19, 2011.

Affected Public: Individuals and households.

Estimated Total Burden Hours: 125.

Dawn D. Wolfgang,

Treasury PRA Clearance Officer.

[FR Doc. 2011–32176 Filed 12–14–11; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Office of Foreign Assets Control

Unblocking of Specially Designated Nationals and Blocked Persons Pursuant to Executive Order 12978

AGENCY: Office of Foreign Assets Control, Treasury.

ACTION: Notice.

SUMMARY: The U.S. Department of the Treasury's Office of Foreign Assets Control ("OFAC") is publishing the names of five individuals and one entity whose property and interests in property have been unblocked pursuant to Executive Order 12978 of October 21, 1995, "Blocking Assets and Prohibiting Transactions With Significant Narcotics Traffickers".

DATES: The unblocking and removal from the list of Specially Designated Nationals and Blocked Persons ("SDN List") of the five individuals and one entity identified in this notice whose property and interests in property were blocked pursuant to Executive Order 12978 of October 21, 1995, is effective on December 8, 2011.

FOR FURTHER INFORMATION CONTACT: Assistant Director, Sanctions Compliance & Evaluation, Office of Foreign Assets Control, U.S. 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.treasury.gov/ofac>) or via facsimile through a 24-hour fax-on demand service at (202) 622–0077.

Background

On October 21, 1995, the President, invoking the authority, *inter alia*, of the International Emergency Economic Powers Act (50 U.S.C. 1701–1706) ("IEEPA"), issued Executive Order 12978 (60 FR 54579, October 24, 1995) (the "Order"). In the Order, the President declared a national emergency to deal with the threat posed by significant foreign narcotics traffickers centered in Colombia and the harm that they cause in the United States and abroad.

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 foreign persons listed in an Annex

to the Order; (2) any foreign person determined by the Secretary of Treasury, in consultation with the Attorney General and the Secretary of State: (a) To play a significant role in international narcotics trafficking centered in Colombia; or (b) to materially assist in, or provide financial or technological support for or goods or services in support of, the narcotics trafficking activities of persons designated in or pursuant to the Order; and (3) persons determined by the Secretary of the Treasury, in consultation with the Attorney General and the Secretary of State, to be owned or controlled by, or to act for or on behalf of, persons designated pursuant to the Order.

On December 8, 2011, the Director of OFAC removed from the SDN List the five individuals and one entity listed below, whose property and interests in property were blocked pursuant to the Order:

Individuals

1. JIMENEZ, Isabel Cristina, c/o INVERSIONES Y CONSTRUCCIONES ATLAS LTDA, Cali, Colombia; c/o CONTACTEL COMUNICACIONES S.A., Cali, Colombia; c/o COMERCIALIZADORA INTERTEL S.A., Cali, Colombia; DOB 1 Jan 1973; Cedula No. 66852533 (Colombia); Passport 66852533 (Colombia) (individual) [SDNT].

2. LOPEZ VALENCIA, Oscar Alberto, c/o FLEXOEMPAQUES LTDA., Cali, Colombia; Carrera 6A No. 11-43 501-2, Cali, Colombia; c/o PLASTICOS CONDOR LTDA., Cali, Colombia; c/o MEGAPLAST S.A., Palmira, Valle, Colombia; DOB 30 Aug 1960; Cedula No. 10537943 (Colombia) (individual) [SDNT].

3. MENDEZ DIAZ, Marlen, c/o COOPDISAN, Bucaramanga, Colombia; c/o DROGAS LA REBAJA BUCARAMANGA S.A., Bucaramanga, Colombia; Cedula No. 37813841 (Colombia); Passport 37813841 (Colombia) (individual) [SDNT].

4. SARMIENTO MARTINEZ, Diana, c/o TAURA S.A., Cali, Colombia; Cedula No. 65698369 (Colombia) (individual) [SDNT].

5. TRUJILLO CAICEDO, Francisco Javiar (a.k.a. "PACHO"), Calle 13C No. 75-95 piso 2, Cali, Colombia; Calle 8 Oeste No. 24C-75 apt. 1501, Cali, Colombia; c/o COLOR 89.5 FM STEREO, Cali, Colombia; Carrera 76A No. 6-34 apt. 107, Cali, Colombia; DOB 23 Nov 1960; Cedula No. 16264395 (Colombia) (individual) [SDNT].

Entity

1. OBURSATILES S.A. (a.k.a. OPERACIONES BURSATILES S.A. COMISIONISTA DE BOLSA), Avenida 4N No. 4N-30, Cali, Colombia; Avenida 68 No. 75A-50 Local 230, Bogota, Colombia; Calle 10 No. 4-40 of. 312, Cali, Colombia; Calle 19 No. 5-48 Local 226, Pereira, Colombia; Carrera 7 No. 74-56 of. 909, Bogota, Colombia; Carrera 15 No. 87-32, Bogota, Colombia; Carrera 22 No. 18-65 Local 28, Manizales, Colombia; Carrera 28 No. 29-06 Local 104, Palmira, Colombia; Carrera 49 No. 52-81 L-9923, Medellin, Colombia; Carrera 52 No. 72-65 Local 106, Barranquilla, Colombia; Carrera 66B No. 34A-76 Local 227, Medellin, Colombia; Centro Comercial Cosmocentro Local 103, Cali, Colombia; Transversal 71D No. 26-94 Sur Local 3504, Bogota, Colombia; NIT # 800012425-0 (Colombia) [SDNT].

Dated: December 8, 2011.

Adam J. Szubin,

Director, Office of Foreign Assets Control.

[FR Doc. 2011-32117 Filed 12-14-11; 8:45 am]

BILLING CODE 4810-AL-P

DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0085]

Agency Information Collection (Appeal to Board of Veterans' Appeals) Activities Under OMB Review

AGENCY: Board of Veterans' Appeals, Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: In compliance with the Paperwork Reduction Act (PRA) of 1995 (44 U.S.C. 3501-3521), this notice announces that the Board of Veterans' Appeals (BVA), Department of Veterans Affairs, will submit the collection of information abstracted below to the Office of Management and Budget (OMB) for review and comment. The PRA submission describes the nature of the information collection and its expected cost and burden; it includes the actual data collection instrument.

DATES: Comments must be submitted on or before January 17, 2012.

ADDRESSES: Submit written comments on the collection of information through <http://www.Regulations.gov> or to VA's OMB Desk Officer, OMB Human Resources and Housing Branch, New Executive Office Building, Room 10235, Washington, DC 20503 (202) 395-7316. Please refer to "OMB Control No. 2900-0085" in any correspondence.

FOR FURTHER INFORMATION CONTACT:

Denise McLamb, Enterprise Records Service (005R1B), Department of Veterans Affairs, 810 Vermont Avenue NW., Washington, DC 20420, (202) 632-7479, FAX (202) 273-0487 or email denise.mclamb@va.gov. Please refer to "OMB Control No. 2900-0085."

SUPPLEMENTARY INFORMATION:

Titles:

a. Appeal to Board of Veterans' Appeals, VA Form 9.

b. Withdrawal of Services by a Representative.

c. Request for Changes in Hearing Date.

d. Motions for Reconsideration.

OMB Control Number: 2900-0085.

Type of Review: Extension of a currently approved collection.

Abstract:

a. Appeal to Board of Veterans' Appeals, VA Form 9, may be used by appellants to complete their appeal to the Board of Veterans' Appeals (BVA) from a denial of VA benefits. The information is used by BVA to identify the issues in dispute and prepare a decision responsive to the appellant's contentions and the legal and factual issues raised.

b. Withdrawal of Services by a Representative: When the appellant's representative withdraws from a case, both the appellant and the BVA must be informed so that the appellant's rights may be adequately protected and so that the BVA may meet its statutory obligations to provide notice to the current representative.

c. Request for Changes in Hearing Date: VA provides hearings to appellants and their representatives, as required by basic Constitutional due-process and by Title 38 U.S.C. 7107(b). From time to time, hearing dates and/or times are changed, hearing requests withdrawn and new hearings requested after failure to appear at a scheduled hearing. The information is used to comply with the appellants' or their representatives' requests.

d. Motions for Reconsideration: Decisions by BVA are final unless the Chairman orders reconsideration of the decision either on the Chairman's initiative, or upon motion of a claimant. The Board Chairman, or his designee, uses the information provided in deciding whether reconsideration of a Board decision should be granted.

An agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. The **Federal Register** Notice with a 60-day comment period soliciting comments on this collection