

“Blocking Property of Additional Persons Undermining Democratic Processes or Institutions in Zimbabwe,” owns, directly or indirectly, a 50 percent or greater interest. Therefore, all property and interests in property of such entities are blocked.

**DATES:** The identification by the Director of OFAC of the two entities named in this notice, pursuant to Executive Order 13469 of July 25, 2008, is effective December 9, 2011.

**FOR FURTHER INFORMATION CONTACT:** Assistant Director, Sanctions Compliance and Evaluation, 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/ofac>) or via facsimile through a 24-hour fax-on-demand service, Tel.: (202) 622-0077.

**Background**

On July 25, 2008, the President issued Executive Order 13469 with respect to Zimbabwe pursuant to, *inter alia*, the International Emergency Economic Powers Act (50 U.S.C. 1701-06). In the Order, the President took additional steps with respect to the national emergency declared in Executive Order 13288 of March 6, 2003, and relied upon for additional steps taken in Executive Order 13391 of November 22, 2005, in order to address the continued political repression and the undermining of democratic processes and institutions in Zimbabwe.

Section 1 of the Order blocks, with certain exceptions, all property, and interests in property, that are in, or hereafter come within, the United States or the possession or control of United States persons for persons determined by the Director of OFAC, after consultation with the Secretary of State, to satisfy any of the criteria set forth in subparagraphs (a)(i) through (viii) of Section 1.

On December 9, 2011, the Director of OFAC identified two entities in which the Zimbabwe Mining Development Corporation, an entity whose property and interests in property are blocked pursuant to Executive Order 13469, owns, directly or indirectly, a 50 percent or greater interest. Therefore, all property and interests in property of such entities are blocked.

The list of blocked entities is as follows:

**Entities**

- *Marange Resources (Private) Limited* (a.k.a. Marange Resources; a.k.a. Marange Resources Ltd; a.k.a. Block Wood Mining), MMCZ Building, 90 Mutare Road, Harare, Zimbabwe; P.O. Box 4101, Harare, Zimbabwe; [Zimbabwe].
- *Mbada Diamonds (Private) Limited* (a.k.a. Mbada Diamond Mining; a.k.a. Mbada Diamonds; a.k.a. Mbada; a.k.a. Condurango Investments Pvt Ltd; a.k.a. Condurango), New Office Park, Block C, Sam Levy's Village, Borrowdale, Harare, Zimbabwe; P.O. Box CY1342, Causeway, Harare, Zimbabwe; [Zimbabwe].

Dated: December 9, 2011.

**Adam J. Szubin,**

*Director, Office of Foreign Assets Control.*

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**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Proposed Collection; Comment Request for Form 1040 and Schedules A, B, C, C-EZ, D, D-1, E, EIC, F, H, J, R, and SE., Form 1040A, Form 1040EZ, Form 1040NR, Form 1040NR-EZ, Form 1040X, and All Attachments to These Forms**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service, 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 continuing information collections, as required by the Paperwork Reduction Act of 1995 (PRA), Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). This notice requests comments on all forms used by individual taxpayers: Form 1040, U.S. Individual Income Tax Return, and Schedules A, B, C, C-EZ, D, D-1, E, EIC, F, H, J, R, and SE; Form 1040A; Form 1040EZ; Form 1040NR; Form 1040NR-EZ; Form 1040X; and all attachments to these forms (see the Appendix to this notice).

**DATES:** Written comments should be received on or before February 14, 2012 to be assured of consideration.

**ADDRESSES:** Direct all written comments to The OMB Unit, SE:W:CAR:MP:T:T:SP, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information should be directed to Chief,

RAS:R:TAM, NCA 7th Floor, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:**

**PRA Approval of Forms Used by Individual Taxpayers**

Under the PRA, OMB assigns a control number to each "collection of information" that it reviews and approves for use by an agency. The PRA also requires agencies to estimate the burden for each collection of information. Burden estimates for each control number are displayed in (1) PRA notices that accompany collections of information, (2) **Federal Register** notices such as this one, and (3) OMB's database of approved information collections.

**Taxpayer Burden Model**

The Individual Taxpayer Burden Model (ITBM) estimates burden experienced by individual taxpayers when complying with Federal tax laws and incorporates results from a survey of tax year 2007 individual taxpayers, conducted in 2008 and 2009. The approach to measuring burden focuses on the characteristics and activities undertaken by individual taxpayers in meeting their tax return filing obligations.

Burden is defined as the time and out-of-pocket costs incurred by taxpayers in complying with the Federal tax system and are estimated separately. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples include tax return preparation fees, the purchase price of tax preparation software, submission fees, photocopying costs, postage, and phone calls (if not toll-free).

The methodology distinguishes among preparation method, taxpayer activities, taxpayer type, filing method, and income level. Indicators of tax law and administrative complexity, as reflected in the tax forms and instructions, are incorporated into the model.

Preparation methods reflected in the model are as follows:

- Self-prepared without software,
- Self-prepared with software, and
- Use of a paid preparer or tax professional.

Types of taxpayer activities reflected in the model are as follows:

- Recordkeeping,
- Tax planning,
- Gathering tax materials,
- Use of services (IRS and other),
- Form completion, and
- Form submission (electronic and paper).

## Taxpayer Burden Estimates

Summary level results using this methodology are presented in Table 1 below. The data shown are the best forward-looking estimates available for income tax returns filed for tax year 2011. Note that the estimates presented in this table differ from those published in the tax form instructions and publications. Revised estimates presented herein reflect legislation approved after the IRS Forms and Publications print deadline.

Table 1 shows burden estimates based upon current statutory requirements as of October 21, 2011 for taxpayers filing a 2011 Form 1040, 1040A, or 1040EZ tax return. Time spent and out-of-pocket costs are presented separately. Time burden is broken out by taxpayer activity, with record keeping representing the largest component. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples include tax return preparation and submission fees, postage and photocopying costs, and tax preparation software costs. While these estimates do not include burden associated with post-filing activities, IRS operational data indicate that electronically prepared and filed returns have fewer arithmetic errors, implying lower post-filing burden.

Reported time and cost burdens are national averages and do not necessarily reflect a "typical" case. Most taxpayers experience lower than average burden, with taxpayer burden varying considerably by taxpayer type. For instance, the estimated average time burden for all taxpayers filing a Form 1040, 1040A, or 1040EZ is 18 hours, with an average cost of \$230 per return. This average includes all associated forms and schedules, across all preparation methods and taxpayer activities. The average burden for taxpayers filing Form 1040 is about 22 hours and \$290; the average burden for taxpayers filing Form 1040A is about 10 hours and \$120; and the average for Form 1040EZ filers is about 7 hours and \$50.

Within each of these estimates there is significant variation in taxpayer activity. For example, non-business taxpayers are expected to have an average burden of about 12 hours and \$150, while business taxpayers are expected to have an average burden of about 32 hours and \$410. Similarly, tax preparation fees and other out-of-pocket costs vary extensively depending on the tax situation of the taxpayer, the type of software or professional preparer used, and the geographic location.

The estimates include burden for activities up through and including filing a return but do not include burden associated with post-filing activities. However, operational IRS data indicate that electronically prepared and e-filed returns have fewer arithmetic errors, implying a lower associated post-filing burden.

## Proposed PRA Submission to OMB

*Title:* U.S. Individual Income Tax Return.

*OMB Number:* 1545-0074.

*Form Numbers:* Form 1040 and Schedules A, B, C, C-EZ, D, D-1, E, EIC, F, H, J, R, and SE; Form 1040A; Form 1040EZ; Form 1040NR; Form 1040NR-EZ, Form 1040X; and all attachments to these forms (see the Appendix to this notice).

*Abstract:* These forms are used by individuals to report their income tax liability. The data is used to verify that the items reported on the forms are correct, and also for general statistical use.

*Current Actions:* The change in estimated aggregate compliance burden can be explained by three major sources—technical adjustments, statutory changes, and discretionary agency (IRS) actions.

*Technical Adjustments*—The largest adjustments are from incorporation of new taxpayer data, updated forecasting targets, and refinements to the estimation methodology. The incorporation of new taxpayer data to better reflect the impact of the current economic environment provides the largest adjustment.

*Statutory Changes*—The primary drivers for the statutory changes are credits provided in the American Recovery and Reinvestment Act (ARRA) of 2009 and implementation of new reporting requirements in the Emergency Economic Stabilization Act of 2008. The provisions listed below are more than offset by the impact of the expiring ARRA provision.

Primary examples include:

### *New or Changed Provisions*

*Capital Gains and Losses:* In most cases, transactions for capital gains and losses must now be entered on the new Form 8949 and the subtotal of the sales price, basis, and adjustment amounts from Form 8949 are carried to the Schedule D. Up to six separate Forms 8949 could be required depending on the holding period of the assets, whether or not basis related to the transaction was reported by the broker, and whether a reporting document was received for the transaction. These

changes were made to coincide with the new Form 1099-B basis reporting.

*The number of filers affected:* 21,000,000.

*Alternative Minimum Tax:* The AMT exemption amount was increased to \$48,450 (\$74,450 if married filing jointly or a qualified widow; \$37,225 if married filing separately).

Had this legislation not been enacted, at least 20 million additional taxpayers would have been required to file Form 6251, Alternative Minimum Tax.

### *Expired Provisions*

The Making Work Pay Credit expired. The number of filers who claimed this provision in 2010: 100,000,000.

*IRS Discretionary Changes*—IRS discretionary changes include expanded e-file availability, registration fees for paid preparers, and fees for a new competency exam for certain preparers.

Discretionary changes also include a change for the repayment of the first-time homebuyer credit. Repayment may now be made without attaching Form 5405.

*The number of filers affected:* 550,000.

These initiatives have a net effect of a slight decrease in time that is not shown due to rounding as well as a net effect of increasing money burden.

*Total*—Taken together, the changes discussed above have decreased the total reported burden by 22,000,000 hours.

*Type of Review:* Revision of currently approved collections.

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 153,200,000.

*Total Estimated Time:* 2.679 billion hours (2,679,000,000 hours).

*Estimated Time Per Respondent:* 17.49 hours.

*Total Estimated Out-of-Pocket Costs:* \$34.131 billion (\$34,131,000,000).

*Estimated Out-of-Pocket Cost per Respondent:* \$230.

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 will 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: December 12, 2011.  
**Yvette Lawrence,**  
*IRS Supervisory Tax Analyst.*

**TABLE 1—ESTIMATED AVERAGE TAXPAYER BURDEN FOR INDIVIDUALS BY ACTIVITY**

[The average time and costs required to; complete and file Form 1040, Form 1040A, Form 1040EZ, their schedules, and accompanying forms will vary depending on individual circumstances. The estimated averages are:]

| Primary form filed or type of taxpayer  | Percentage of returns | Average time burden (hours) |                |              |                 |                 |           |       | Average cost (dollars)** |
|---|-----------------------|-----------------------------|----------------|--------------|-----------------|-----------------|-----------|-------|--------------------------|
|   |                       | Total time *                | Record keeping | Tax planning | Form completion | Form submission | All other |       |                          |
| All taxpayers Primary forms filed ..... | 100                   | 18.0                        | 8.0            | 2.0          | 4.0             | 1.0             | 3.0       | \$230 |                          |
| 1040 .....                              | 68                    | 22.0                        | 10.0           | 3.0          | 4.0             | 1.0             | 3.0       | 290   |                          |
| 1040A .....                             | 19                    | 10.0                        | 4.0            | 1.0          | 3.0             | 1.0             | 2.0       | 120   |                          |
| 1040EZ .....                            | 13                    | 7.0                         | 2.0            | 1.0          | 2.0             | 1.0             | 1.0       | 50    |                          |
| Nonbusiness*** .....                    | 70                    | 12.0                        | 5.0            | 2.0          | 3.0             | 1.0             | 2.0       | 150   |                          |
| Business*** .....                       | 30                    | 32.0                        | 16.0           | 4.0          | 6.0             | 1.0             | 4.0       | 410   |                          |

Detail may not add to total time due to rounding. Dollars rounded to the nearest \$10.  
 \* A "business" filer files one or more of the following with Form 1040: Schedule C, C-EZ, E, F, Form 2106, or 2106-EZ. A "non-business" filer does not file any of these schedules or forms with Form 1040 or if you file Form 1040A or 1040EZ.

**TABLE 2—ICB ESTIMATES FOR THE 1040/A/EZ/NR/NR-EZ/X**

[Series of returns and supporting forms and schedules]

|                           | FY 2012                  |                                  |                                       |                              | FY12           |
|---------------------------|--------------------------|----------------------------------|---------------------------------------|------------------------------|----------------|
|                           | Previously approved FY11 | Program change due to adjustment | Program change due to new legislation | Program change due to agency |                |
| Number of Taxpayers ..... | 146,700,000              | 6,500,000                        | .....                                 | .....                        | 153,200,000    |
| Burden in Hours .....     | 2,701,000,000            | 16,000,000                       | (37,000,000)                          | .....                        | 2,679,000,000  |
| Burden in Dollars .....   | 35,193,000,000           | (673,000,000)                    | (418,000,000)                         | 29,000,000                   | 34,131,000,000 |

**APPENDIX**

| Forms               | Filed by individuals and others | Title   |
|---------------------|---------------------------------|---|
| 673 .....           | .....                           | Statement for Claiming Exemption From Withholding on Foreign Earned Income Eligible for the Exclusions Provided by Section 911. |
| 926 .....           | X                               | Return by a U.S. Transferor of Property to a Foreign Corporation.   |
| 970 .....           | X                               | Application To Use LIFO Inventory Method.   |
| 972 .....           | X                               | Consent of Shareholder To Include Specific Amount in Gross Income.  |
| 982 .....           | X                               | Reduction of Tax Attributes Due To Discharge of Indebtedness (and Section 1082 Basis Adjustment).                               |
| 1040 .....          | .....                           | U.S. Individual Income Tax Return.  |
| 1040 SCH A .....    | .....                           | Itemized Deductions.  |
| 1040 SCH B .....    | .....                           | Interest and Ordinary Dividends.  |
| 1040 SCH C .....    | X                               | Profit or Loss From Business.   |
| 1040 SCH C-EZ ..... | X                               | Net Profit From Business.   |
| 1040 SCH D .....    | .....                           | Capital Gains and Losses.   |
| 1040 SCH D-1 .....  | .....                           | Continuation Sheet for Schedule D.  |
| 1040 SCH E .....    | X                               | Supplemental Income and Loss.   |
| 1040 SCH EIC .....  | .....                           | Earned Income Credit.   |
| 1040 SCH F .....    | X                               | Profit or Loss From Farming.  |
| 1040 SCH H .....    | X                               | Household Employment Taxes.   |
| 1040 SCH J .....    | .....                           | Income Averaging for Farmers and Fishermen.   |
| 1040 SCH R .....    | .....                           | Credit for the Elderly or the Disabled.   |
| 1040 SCH SE .....   | .....                           | Self-Employment Tax.  |
| 1040 A .....        | .....                           | U.S. Individual Income Tax Return.  |
| 1040ES (NR) .....   | .....                           | U.S. Estimated Tax for Nonresident Alien Individuals.   |
| 1040ES (PR) .....   | .....                           | Estimated Federal Tax on Self Employment Income and on Household Employees (Residents of Puerto Rico).                          |

## APPENDIX—Continued

| Forms               | Filed by individuals and others | Title   |
|---------------------|---------------------------------|---|
| 1040 ES-OCR-V ..... |                                 | Payment Voucher.  |
| 1040 ES-OTC .....   |                                 | Estimated Tax for Individuals.  |
| 1040 EZ .....       |                                 | Income Tax Return for Single and Joint Filers With No Dependents.   |
| 1040 NR .....       |                                 | U.S. Nonresident Alien Income Tax Return.   |
| 1040 NR-EZ .....    |                                 | U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents.   |
| 1040 V .....        |                                 | Payment Voucher.  |
| 1040 V-OCR-ES ..... |                                 | Payment Voucher.  |
| 1040 X .....        |                                 | Amended U.S. Individual Income Tax Return.  |
| 1045 .....          | X                               | Application for Tentative Refund.   |
| 1116 .....          | X                               | Foreign Tax Credit.   |
| 1127 .....          | X                               | Application For Extension of Time For Payment of Tax  |
| 1128 .....          | X                               | Application To Adopt, Change, or Retain a Tax Year.   |
| 1310 .....          |                                 | Statement of Person Claiming Refund Due a Deceased Taxpayer.  |
| 2106 .....          |                                 | Employee Business Expenses.   |
| 2106 EZ .....       |                                 | Unreimbursed Employee Business Expenses.  |
| 2120 .....          |                                 | Multiple Support Declaration.   |
| 2210 .....          | X                               | Underpayment of Estimated Tax by Individuals, Estates, and Trusts.  |
| 2210 F .....        | X                               | Underpayment of Estimated Tax by Farmers and Fishermen.   |
| 2350 .....          |                                 | Application for Extension of Time To File U.S. Income Tax Return.   |
| 2350 SP .....       |                                 | Solicitud de Prórroga para Presentar la Declaración del Impuesto Personal sobre el Ingreso de los Estados Unidos.   |
| 2439 .....          | X                               | Notice to Shareholder of Undistributed Long-Term Capital Gains.   |
| 2441 .....          |                                 | Child and Dependent Care Expenses.  |
| 2555 .....          |                                 | Foreign Earned Income.  |
| 2555 EZ .....       |                                 | Foreign Earned Income Exclusion.  |
| 2848 .....          | X                               | Power of Attorney and Declaration of Representative.  |
| 3115 .....          | X                               | Application for Change in Accounting Method.  |
| 3468 .....          | X                               | Investment Credit.  |
| 3520 .....          | X                               | Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts   |
| 3800 .....          | X                               | General Business Credit.  |
| 3903 .....          |                                 | Moving Expenses.  |
| 4029 .....          |                                 | Application for Exemption From Social Security and Medicare Taxes and Waiver of Benefits.   |
| 4070 A .....        |                                 | Employee's Daily Record of Tips.  |
| 4136 .....          | X                               | Credit for Federal Tax Paid On Fuels.   |
| 4137 .....          |                                 | Social Security and Medicare Tax on Unreported Tip Income.  |
| 4255 .....          | X                               | Recapture of Investment Credit.   |
| 4361 .....          |                                 | Application for Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders, and Christian Science Practitioners.                                |
| 4562 .....          | X                               | Depreciation and Amortization.  |
| 4563 .....          |                                 | Exclusion of Income for Bona Fide Residents of American Samoa.  |
| 4684 .....          | X                               | Casualties and Thefts.  |
| 4797 .....          | X                               | Sales of Business Property.   |
| 4835 .....          |                                 | Farm Rental Income and Expenses.  |
| 4852 .....          | X                               | Substitute for Form W-2, Wage and Tax Statement or Form 1099-R, Distributions From Pension Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. |
| 4868 .....          |                                 | Application for Automatic Extension of Time To File Individual U.S. Income Tax Return.  |
| 4868 SP .....       |                                 | Solicitud de Prórroga Automática para Presentar la Declaración del Impuesto sobre el Ingreso Personal de los Estados Unidos.  |
| 4952 .....          | X                               | Investment Interest Expense Deduction.  |
| 4970 .....          | X                               | Tax on Accumulation Distribution of Trusts.   |
| 4972 .....          | X                               | Tax on Lump-Sum Distributions.  |
| 5074 .....          |                                 | Allocation of Individual Income Tax To Guam or the Commonwealth of the Northern Mariana Islands (CNMI).   |
| 5213 .....          | X                               | Election To Postpone Determination as To Whether the Presumption Applies That an Activity Is Engaged in for Profit.   |
| 5329 .....          |                                 | Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts.  |
| 5405 .....          |                                 | First-Time Homebuyer Credit.  |
| 5471 .....          | X                               | Information Return of U.S. Persons With Respect To Certain Foreign Corporations.  |
| 5471 SCH J .....    | X                               | Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation.   |
| 5471 SCH M .....    | X                               | Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons.  |
| 5471 SCH O .....    | X                               | Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of Its Stock.  |
| 5695 .....          |                                 | Residential Energy Credits.   |

## APPENDIX—Continued

| Forms            | Filed by individuals and others | Title   |
|------------------|---------------------------------|---|
| 5713 .....       | X                               | International Boycott Report.   |
| 5713 SCH A ..... | X                               | International Boycott Factor (Section 999(c)(1)).   |
| 5713 SCH B ..... | X                               | Specifically Attributable Taxes and Income (Section 999(c)(2)).                                 |
| 5713 SCH C ..... | X                               | Tax Effect of the International Boycott Provisions.   |
| 5754 .....       | X                               | Statement by Person(s) Receiving Gambling Winnings.   |
| 5884 .....       | X                               | Work Opportunity Credit.  |
| 6198 .....       | X                               | At-Risk Limitations.  |
| 6251 .....       |                                 | Alternative Minimum Tax—Individuals.  |
| 6252 .....       | X                               | Installment Sale Income.  |
| 6478 .....       | X                               | Credit for Alcohol Used As Fuel.  |
| 6765 .....       | X                               | Credit for Increasing Research Activities.  |
| 6781 .....       | X                               | Gains and Losses From Section 1256 Contracts and Straddles.                                     |
| 8082 .....       | X                               | Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR).                    |
| 8275 .....       | X                               | Disclosure Statement.   |
| 8275 R .....     | X                               | Regulation Disclosure Statement.  |
| 8283 .....       | X                               | Noncash Charitable Contributions.   |
| 8332 .....       |                                 | Release of Claim to Exemption for Child of Divorced or Separated Parents.                       |
| 8379 .....       |                                 | Injured Spouse Claim and Allocation.  |
| 8396 .....       |                                 | Mortgage Interest Credit.   |
| 8453 .....       |                                 | U.S. Individual Income Tax Declaration for an IRS e-file Return.                                |
| 8582 .....       | X                               | Passive Activity Loss Limitations.  |
| 8582 CR .....    | X                               | Passive Activity Credit Limitations.  |
| 8586 .....       | X                               | Low-Income Housing Credit.  |
| 8594 .....       | X                               | Asset Acquisition Statement.  |
| 8606 .....       |                                 | Nondeductible IRAs.   |
| 8609-A .....     | X                               | Annual Statement for Low-Income Housing Credit.   |
| 8611 .....       | X                               | Recapture of Low-Income Housing Credit.   |
| 8615 .....       |                                 | Tax for Certain Children Who Have Investment Income of More Than \$1,800.                       |
| 8621 .....       | X                               | Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund.     |
| 8621-A .....     | X                               | Late Deemed Dividend or Deemed Sale Election by a Passive Foreign Investment Company.           |
| 8689 .....       |                                 | Allocation of Individual Income Tax To the Virgin Islands.                                      |
| 8693 .....       | X                               | Low-Income Housing Credit Disposition Bond.   |
| 8697 .....       | X                               | Interest Computation Under the Look-Back Method for Completed Long-Term Contracts.              |
| 8801 .....       | X                               | Credit for Prior Year Minimum Tax—Individuals, Estates, and Trusts.                             |
| 8812 .....       |                                 | Additional Child Tax Credit.  |
| 8814 .....       |                                 | Parents' Election To Report Child's Interest and Dividends.                                     |
| 8815 .....       |                                 | Exclusion of Interest From Series EE and I U.S. Savings Bonds Issued After 1989.                |
| 8818 .....       |                                 | Optional Form To Record Redemption of Series EE and I U.S. Savings Bonds Issued After 1989.     |
| 8820 .....       | X                               | Orphan Drug Credit.   |
| 8821 .....       | X                               | Tax Information Authorization.  |
| 8822 .....       | X                               | Change of Address.  |
| 8824 .....       | X                               | Like-Kind Exchanges.  |
| 8826 .....       | X                               | Disabled Access Credit.   |
| 8828 .....       |                                 | Recapture of Federal Mortgage Subsidy.  |
| 8829 .....       |                                 | Expenses for Business Use of Your Home.   |
| 8832 .....       | X                               | Entity Classification Election.   |
| 8833 .....       | X                               | Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)                           |
| 8834 .....       | X                               | Qualified Electric Vehicle Credit.  |
| 8835 .....       | X                               | Renewable Electricity and Refined Coal Production Credit.                                       |
| 8838 .....       | X                               | Consent To Extend the Time To Assess Tax Under Section 367—Gain Recognition Statement.          |
| 8839 .....       |                                 | Qualified Adoption Expenses.  |
| 8840 .....       |                                 | Closer Connection Exception Statement for Aliens.   |
| 8843 .....       |                                 | Statement for Exempt Individuals and Individuals With a Medical Condition.                      |
| 8844 .....       | X                               | Empowerment Zone and Renewal Community Employment Credit.                                       |
| 8845 .....       | X                               | Indian Employment Credit.   |
| 8846 .....       | X                               | Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips.           |
| 8847 .....       | X                               | Credit for Contributions to Selected Community Development Corporations.                        |
| 8853 .....       |                                 | Archer MSAs and Long-Term Care Insurance Contracts.   |
| 8854 .....       |                                 | Initial and Annual Expatriation Information Statement.  |
| 8858 .....       | X                               | Information Return of U.S. Persons With Respect to Foreign Disregarded Entities.                |
| 8858 SCH M ..... | X                               | Transactions Between Controlled Foreign Disregarded Entity and Filer or Other Related Entities. |

## APPENDIX—Continued

| Forms                  | Filed by individuals and others | Title   |
|------------------------|---------------------------------|---|
| 8859 .....             |                                 | District of Columbia First-Time Homebuyer Credit.   |
| 8860 .....             | X                               | Qualified Zone Academy Bond Credit.   |
| 8861 .....             | X                               | Welfare-to-Work Credit.   |
| 8862 .....             |                                 | Information To Claim Earned Income Credit After Disallowance.   |
| 8863 .....             |                                 | Education Credits.  |
| 8864 .....             | X                               | Biodiesel Fuels Credit.   |
| 8865 .....             | X                               | Return of U.S. Persons With Respect to Certain Foreign Partnerships.  |
| 8865 SCH K-1 .....     | X                               | Partner's Share of Income, Credits, Deductions, etc.  |
| 8865 SCH O .....       | X                               | Transfer of Property to a Foreign Partnership.  |
| 8865 SCH P .....       | X                               | Acquisitions, Dispositions, and Changes of Interests in a Foreign Partnership.                                      |
| 8866 .....             | X                               | Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method.          |
| 8873 .....             | X                               | Extraterritorial Income Exclusion.  |
| 8874 .....             | X                               | New Markets Credit.   |
| 8878 .....             |                                 | IRS e-file Signature Authorization for Form 4868 or Form 2350.  |
| 8878 SP .....          |                                 | Autorizacion de firma para presentar por medio del IRS e-file para el Formulario 4868(SP) o el Formulario 2350(SP). |
| 8879 .....             |                                 | IRS e-file Signature Authorization.   |
| 8879 SP .....          |                                 | Autorizacion de firma para presentar la Declaracion por medio del IRS e-file.                                       |
| 8880 .....             |                                 | Credit for Qualified Retirement Savings Contributions.  |
| 8881 .....             | X                               | Credit for Small Employer Pension Plan Startup Costs.   |
| 8882 .....             | X                               | Credit for Employer-Provided Childcare Facilities and Services.   |
| 8885 .....             |                                 | Health Coverage Tax Credit.   |
| 8886 .....             | X                               | Reportable Transaction Disclosure Statement.  |
| 8888 .....             |                                 | Allocation of Refund (Including Savings Bond Purchases).  |
| 8889 .....             |                                 | Health Savings Accounts (HSAs).   |
| 8891 .....             |                                 | U.S. Information Return for Beneficiaries of Certain Canadian Registered Retirement Plans.                          |
| 8896 .....             | X                               | Low Sulfur Diesel Fuel Production Credit.   |
| 8898 .....             |                                 | Statement for Individuals Who Begin or End Bona Fide Residence in a U.S. Possession.                                |
| 8900 .....             | X                               | Qualified Railroad Track Maintenance Credit.  |
| 8903 .....             | X                               | Domestic Production Activities Deduction.   |
| 8906 .....             |                                 | Distills Spirits Credit.  |
| 8907 .....             |                                 | Nonconventional Source Fuel Credit.   |
| 8908 .....             |                                 | Energy Efficient Home Credit.   |
| 8910 .....             |                                 | Alternative Motor Vehicle Credit.   |
| 8911 .....             |                                 | Alternative Fuel Vehicle Refueling Property Credit.   |
| 8914 .....             |                                 | Exemption Amount for Taxpayers Housing Midwestern Displaced Individuals.  |
| 8915 .....             |                                 | Qualified Hurricane Retirement Plan Distribution and Repayments.  |
| 8917 .....             |                                 | Tuition and Fees Deduction.   |
| 8919 .....             |                                 | Uncollected Social Security and Medicare Tax on Wages.  |
| 8925 .....             | X                               | Report of Employer-Owned Life Insurance Contracts.  |
| 8931 .....             | X                               | Agricultural Chemicals Security Credit.   |
| 8932 .....             | X                               | Credit for Employer Differential Wage Payments.   |
| 9465 .....             |                                 | Installment Agreement Request.  |
| 9465 SP .....          |                                 | Solicitud para un Plan de Pagos a Plazos.   |
| Notice 2006-52 .....   |                                 |   |
| Notice 160920-05 ..... |                                 | Deduction for Energy Efficient Commercial Buildings.  |
| Pub 972 Tables .....   |                                 | Child Tax Credit.   |
| REG-149856-03 .....    |                                 | Notice of Proposed Rulemaking Dependent Child of Divorced or Separated Parents or Parents Who Live Apart.           |
| SS-4 .....             | X                               | Application for Employer Identification Number.   |
| SS-8 .....             | X                               | Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding.                 |
| T (Timber) .....       | X                               | Forest Activities Schedules.  |
| W-4 .....              |                                 | Employee's Withholding Allowance Certificate.   |
| W-4 P .....            |                                 | Withholding Certificate for Pension or Annuity Payments.  |
| W-4 S .....            |                                 | Request for Federal Income Tax Withholding From Sick Pay.   |
| W-4 SP .....           |                                 | Certificado de Exencion de la Retencion del Empleado.   |
| W-4 V .....            |                                 | Voluntary Withholding Request.  |
| W-7 .....              |                                 | Application for IRS Individual Taxpayer Identification Number.  |
| W-7 A .....            |                                 | Application for Taxpayer Identification Number for Pending U.S. Adoptions.  |
| W-7 SP .....           |                                 | Solicitud de Numero de Identificacion Personal del Contribuyente del Servicio de Impuestos Internos.                |

*Forms Removed From this ICR:*

*Title:* Alabama Low-Income Housing Relief Credit.

*OMB Number:* 1545-2216.

*Notice Number:* Notice 2011-65.

*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, straight-line winds and flooding in Alabama beginning on April 15, 2011.

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

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

*Affected Public:* Individuals or Households.

*Estimated Number of Respondents:* 600.

*Estimated Average Time per Respondent:* 15 minutes.

*Estimated Total Annual Burden Hours:* 150.

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: December 13, 2011.

**Yvette Lawrence,**

*IRS Reports Clearance Officer.*

[FR Doc. 2011-32307 Filed 12-15-11; 8:45 am]

**BILLING CODE 4830-01-P**

*Reason for Removal:**Forms Added to This ICR:*

9465-FS, 9465-FS (SP) Installment Agreement Request  
*Justification for Addition:*

[FR Doc. 2011-32303 Filed 12-15-11; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Proposed Collection; Comment Request for Notice 2011-65**

**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 2011-65, Alabama Low-Income Housing Relief Credit.

**DATES:** Written comments should be received on or before February 14, 2012 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Yvette Lawrence, 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 Allan Hopkins, at (202) 622-6665, or at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet, at [Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov).

**SUPPLEMENTARY INFORMATION:****DEPARTMENT OF THE TREASURY****Internal Revenue Service****Open Meeting of the Taxpayer Advocacy Panel Face-to-Face Service Methods Project Committee**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of Meeting.

**SUMMARY:** An open meeting of the Taxpayer Advocacy Panel Face-to-Face Service Methods Project Committee will be conducted. The Taxpayer Advocacy Panel is soliciting public comments, ideas, and suggestions on improving customer service at the Internal Revenue Service.

**DATES:** The meeting will be held Tuesday, January 10, 2012.

**FOR FURTHER INFORMATION CONTACT:** Donna Powers at 1-(888) 912-1227 or (954) 423-7977.

**SUPPLEMENTARY INFORMATION:** Notice is hereby given pursuant to Section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988) that a meeting of the Taxpayer Advocacy Panel Face-to-Face Service Methods Project Committee will be held Tuesday, January 10, 2012, at 2 p.m. Eastern Time via telephone conference. The public is invited to make oral comments or submit written statements for consideration. Due to limited conference lines, notification of intent to participate must be made with Donna Powers. For more information please contact Ms. Powers at 1-(888) 912-1227 or (954) 423-7977, or write TAP Office, 1000 South Pine Island Road, Suite 340, Plantation, FL 33324, or contact us at the web site: <http://www.improveirs.org>.

The agenda will include various IRS Issues.

Dated: December 12, 2011.

**Linda Rivera,**

*Acting Director, Taxpayer Advocacy Panel.*

[FR Doc. 2011-32311 Filed 12-15-11; 8:45 am]

**BILLING CODE 4830-01-P**