

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

*Estimated Total Burden Hours:* 1.

*OMB Number:* 1545–1831.

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

*Title:* TD 9157—Guidance Regarding the Treatment of Certain Contingent Payment Debt Instruments with one or more Payments that are Denominated in, or Determined by Reference to, a Nonfunctional Currency.

*Abstract:* The IRS needs the information from the holder of certain debt instruments in order to alert the agency that the computation of interest income/expense by the holder and issuer will not be consistent. The respondents will be holders of contingent payment debt instruments which require payments to be made in or by reference to foreign currency. The respondents will probably be investment banks, however, may also include others who hold these debt instruments for investments.

*Affected Public:* Private Sector: businesses or other for-profits.

*Estimated Total Burden Hours:* 100.

*OMB Number:* 1545–1953.

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

*Title:* REG–140029–07 (NPRM) Substantiation and Reporting Requirements for Cash and Noncash Charitable Contributions and Deductions.

*Abstract:* These proposed regulations provide guidance concerning substantiation and reporting requirements for cash and noncash charitable contributions under section 170 of the Internal Revenue Code (Code). The regulations reflect the enactment of provisions of the American Jobs Creation Act of 2004 and the Pension Protection Act of 2006. The regulations provide guidance to individuals, partnerships, and corporations that make charitable contributions, and will affect any donor claiming a deduction for a charitable contribution.

*Affected Public:* Individuals or Households.

*Estimated Total Burden Hours:* 226,419.

*OMB Number:* 1545–1956.

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

*Title:* Rev. Proc. 2005–51, Revenue Procedure regarding I.R.C. 6707A(e) and Disclosure with the SEC.

*Abstract:* This revenue procedure provides guidance to persons who may

be required to pay certain penalties under sections 6662(h), 6662A, or 6707A of the Internal Revenue Code, and who may be required under section 6707A(e) to disclose those penalties on reports filed with the Securities and Exchange Commission. This revenue procedure describes the report on which the disclosures must be made, the information that must be disclosed, and the deadlines by which persons must make the disclosures on reports filed with the SEC in order to avoid additional penalties under section 6707A(e).

*Affected Public:* Private Sector: businesses or other for-profits.

*Estimated Total Burden Hours:* 430.

*OMB Number:* 1545–2130.

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

*Title:* Determination Under Section 860(e)(4) by a Qualified Investment Entity.

*Form:* 8927.

*Abstract:* The American Jobs Creation Act of 2004 (AJCA) expanded the meaning of the term “determination” to include self-determinations made by a regulated investment company (RIC) or a real estate investment trust (REIT). IRC section 860(g) provides that no deficiency dividend deduction shall be allowed under IRC section 860(a) unless a claim is filed within 120 days after the date of the determination. Form 8927 is used by the RIC or REIT to establish the date of determination under IRC section 860(e)(4).

*Affected Public:* Individual or Households.

*Estimated Total Burden Hours:* 140.

**Dawn D. Wolfgang,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2012–9501 Filed 4–19–12; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

April 16, 2012.

The Department of the Treasury will submit the following information collection request to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104–13, on or after the date of publication of this notice.

**DATES:** Comments should be received on or before May 21, 2012 to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect

of the information collection, including suggestion for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at [OIRA\\_Submission@OMB.EOP.GOV](mailto:OIRA_Submission@OMB.EOP.GOV) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8140, Washington, DC 20220, or on-line at [www.PRAComment.gov](http://www.PRAComment.gov).

### FOR FURTHER INFORMATION CONTACT:

Copies of the submission(s) may be obtained by calling (202) 927–5331, email at [PHA@treasury.gov](mailto:PHA@treasury.gov), or the entire information collection request may be found at [www.reginfo.gov](http://www.reginfo.gov).

### Bureau of the Public Debt (BPD)

*OMB Number:* 1535–0036.

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

*Title:* Application by Voluntary Guardian of Incapacitated Owner of United States Savings Bonds/Notes.

*Form:* PD F 2513.

*Abstract:* Used by voluntary guardian of incapacitated bond owner(s) to establish right to act on behalf of owner.

*Affected Public:* Individuals or Households.

*Estimated Total Burden Hours:* 2,600.

**Dawn D. Wolfgang,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2012–9490 Filed 4–19–12; 8:45 am]

**BILLING CODE 4810–39–P**

## DEPARTMENT OF THE TREASURY

### Office of Foreign Assets Control

### Additional Designations, Foreign Narcotics Kingpin Designation Act

**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 2 individuals and 16 entities whose property and interests in property have been blocked pursuant to the Foreign Narcotics Kingpin Designation Act (“Kingpin Act”) (21 U.S.C. 1901–1908, 8 U.S.C. 1182).

**DATES:** The designation by the Director of OFAC of the two individuals and 16 entities identified in this notice pursuant to section 805(b) of the Kingpin Act is effective on April 12, 2012.

**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 on OFAC's Web site at <http://www.treasury.gov/ofac> or via facsimile through a 24-hour fax-on-demand service at (202) 622-0077.

##### Background

The Kingpin Act became law on December 3, 1999. The Kingpin Act establishes a program targeting the activities of significant foreign narcotics traffickers and their organizations on a worldwide basis. It provides a statutory framework for the imposition of sanctions against significant foreign narcotics traffickers and their organizations on a worldwide basis, with the objective of denying their businesses and agents access to the U.S. financial system and the benefits of trade and transactions involving U.S. companies and individuals.

The Kingpin Act blocks all property and interests in property, subject to U.S. jurisdiction, owned or controlled by significant foreign narcotics traffickers as identified by the President. In addition, the Secretary of the Treasury, in consultation with the Attorney General, the Director of the Central Intelligence Agency, the Director of the Federal Bureau of Investigation, the Administrator of the Drug Enforcement Administration, the Secretary of Defense, the Secretary of State, and the Secretary of Homeland Security may designate and block the property and interests in property, subject to U.S. jurisdiction, of persons who are found to be: (1) Materially assisting in, or providing financial or technological support for or to, or providing goods or services in support of, the international narcotics trafficking activities of a person designated pursuant to the Kingpin Act; (2) owned, controlled, or directed by, or acting for or on behalf of, a person designated pursuant to the Kingpin Act; or (3) playing a significant role in international narcotics trafficking.

On April 12, 2012, the Director of OFAC designated the following two individuals and 16 entities whose property and interests in property are blocked pursuant to section 805(b) of the Kingpin Act.

##### Individuals

FIGUEROA GOMEZ, Hassein Eduardo (a.k.a. FERNANDEZ GOMEZ, Ernesto;

a.k.a. FIGUERO GOMEZ, Hassein Eduardo; a.k.a. FIGUEROA, Edward), c/o DESARROLLO ARQUITECTONICO FORTIA, S.A. DE C.V.; c/o DESARROLLOS INMOBILIARIOS CITADEL, S.A. DE C.V.; c/o DESARROLLOS TURISTICOS FORTIA, S.A. DE C.V.; c/o EL PALOMAR CAR WASH, S.A. DE C.V.; c/o FORTIA BAJA SUR, S.A. DE C.V.; c/o GEOFARMA S.A. DE C.V.; c/o GRUPO COMERCIAL SAN BLAS, S.A. DE C.V.; c/o GRUPO F Y F MEDICAL INTERNACIONAL DE EQUIPOS; c/o PROMOCIONES CITADEL, S.A. DE C.V.; c/o PUNTO FARMACEUTICO S.A. DE C.V.; c/o SCUADRA FORTIA, S.A. DE C.V.; c/o UNION ABARROTERO DE JALISCO S.C. DE R.L. DE C.V.; Donato Guerra 227, Colonia Centro, Guadalajara, Jalisco, Mexico; San Aristeo 2323, Colonia Popular, Guadalajara, Jalisco, Mexico; Las Cortes 2935, Barajas Villaseñor, Guadalajara, Jalisco, Mexico; Tlajomulco de Zuniga, Paseo de los Bosques 115, El Palomar, Jalisco, Mexico; Benito Juarez, Valentin Gomez Farias 120A, Puerto Vallarta, Jalisco, Mexico; Puerta de Hierro 5594, Colonia Puerta de Hierro, Zapopan, Jalisco, Mexico; Acueducto 2200, Casa 2, Zapopan, Jalisco, Mexico; Avenida Pinos 330-2, Zapopan, Jalisco, Mexico; Marina Heights Tower Penthouse 4902, Dubai Marina, Dubai, United Arab Emirates; DOB 9 May 1973; alt. DOB 10 May 1973; POB Guadalajara, Jalisco, Mexico; Passport 01140311083 (Mexico); alt. Passport 6140103492 (Mexico); alt. Passport 96340014324 (Mexico) (individual) [SDNTK]

FIGUEROA VASQUEZ, Ezio Benjamin, c/o DISPOSITIVOS INDUSTRIALES DINAMICOS, S.A. DE C.V.; c/o DISTRIBUIDORA LIFE, S.A.; c/o DISTRIBUIDORA MEDICA HOSPITALARIA, S.A. DE C.V.; c/o EL PALOMAR CAR WASH, S.A. DE C.V.; c/o GEOFARMA S.A. DE C.V.; c/o GRUPO COMERCIAL SAN BLAS, S.A. DE C.V.; c/o GRUPO F Y F MEDICAL INTERNACIONAL DE EQUIPOS; c/o PUNTO FARMACEUTICO S.A. DE C.V.; c/o SCUADRA FORTIA, S.A. DE C.V.; c/o TECNOLOGIA OPTIMA CORPORATIVA S. DE R.L. DE C.V.; Paseo de los Heroes 108-104, Tijuana, Baja California, Mexico; Ave Tamaulipas 103 9, Mexico City, Distrito Federal, Mexico; Jojutla 65, Mexico City, Distrito Federal, Mexico; Victoria 86 Interior 106, Mexico City, Distrito Federal, Mexico; Calle Arbol 4508, Col Chapalita, Guadalajara, Jalisco, Mexico; 6094 Fraccionamiento Puerta, Boulevard Puerta de Hierro, Guadalajara, Jalisco, Mexico; Avenida Vallarta 6503, Ciudad Granja,

Guadalajara, Jalisco, Mexico; Donato Guerra 227, Colonia Centro, Guadalajara, Jalisco, Mexico; San Aristeo 2323, Colonia Popular, Guadalajara, Jalisco, Mexico; Las Cortes 2935, Barajas Villaseñor, Guadalajara, Jalisco, Mexico; Calle Colonias 269, Guadalajara, Jalisco, Mexico; Ave Lopez de Legaspi 2439, Colonia Lopez, Guadalajara, Jalisco, Mexico; Calle Abedules 507-5, Guadalajara, Jalisco, Mexico; Fraccionamiento El Palomar, Paseo el Palomar 132, Zapopan, Jalisco, Mexico; 2200 Acueducto, Casa 2, Zapopan, Jalisco, Mexico; 2a Secc, Paseo Loma Ancha Colonias de San Javier, Zapopan, Jalisco, Mexico; Avenida Pinos 330-2, Zapopan, Jalisco, Mexico; Colima No 319-B, Col. Roma, Zapopan, Jalisco, Mexico; Blvd. Puerta de Hierro No 6094, Zapopan, Jalisco, Mexico; Paseo de las Lomas No 43, Lomas de Colli, Zapopan, Jalisco, Mexico; Colinas de San Javier, Paseo Loma Ancha 3547, Zapopan, Jalisco, Mexico; DOB 20 Jun 1952; POB Mexico; Passport GO1814955 (Mexico); alt. Passport 05140035482 (Mexico); alt. Passport 94330015931 (Mexico); alt. Passport 07140276330 (Mexico); VisaNumberID GDL000506209 (Mexico) (individual) [SDNTK]

##### Entities

DESARROLLO ARQUITECTONICO FORTIA, S.A. DE C.V., Vereda De La Alondra No 8, Col Puerta De Hierro, Zapopan, Jalisco 45116, Mexico; Vereda De La Alondra No 8, Col Puerta De Hierro, Tlajomulco de Zuniga, Jalisco, Mexico; Avenida Miguel Hidalgo Manzana 47, Lote 11, Local—B, Colonia Reg. 92, Quintana Roo, Benito Juarez 77516, Mexico; Avenida Vallarta No. 6503, Piso 15, Col. C.D. Granja, Zapopan, Jalisco 45010, Mexico; Calzada de los Fresnos, No 70-A, Col. C.D. Granja, Zapopan, Jalisco 45010, Mexico; Folio Mercantil No. 17103 (Mexico); R.F.C. DAF0301276R6 (Mexico) [SDNTK]

DESARROLLOS INMOBILIARIOS CITADEL, S.A. DE C.V., Calzada de los Fresnos, No. 70 A, Desp. 101, Col. Ciudad Granja, Zapopan, Jalisco 45010, Mexico; Folio Mercantil No. 40246 (Mexico); R.F.C. DIC071012771 (Mexico) [SDNTK]

DESARROLLOS TURISTICOS FORTIA, S.A. DE C.V., Calzada de los Fresnos, No 70-A-103, Col. Ciudad Granja, Zapopan, Jalisco 45010, Mexico; Johannes Brahms No. 209, Int. 10, Col. Residencial La Estancia, Zapopan, Jalisco 45030, Mexico; Folio Mercantil No. 39853 (Mexico); R.F.C. DTF071012189 (Mexico) [SDNTK] DISPOSITIVOS INDUSTRIALES DINAMICOS, S.A. DE C.V. (a.k.a.

DISDA), Gaseoducto No. 7, Parque Industrial Puebla 2000, Puebla, Puebla 72226, Mexico; RFC DID100927249 (Mexico) [SDNTK]

DISTRIBUIDORA LIFE, S.A., Colon, Panama; RUC # 1205391-1-583093 (Panama) [SDNTK]

DISTRIBUIDORA MEDICA HOSPITALARIA, S.A. DE C.V., Colima No. 323 Int. 9, Col. Roma Norte, Cuauhtemoc, Mexico City, Distrito Federal 06700, Mexico; Tenozique Manzana 189 Lote 28, Col. Pedregal de San Nicolas 1a, Tlalpan, Mexico City, Distrito Federal 14100, Mexico; Folio Mercantil No. 175066 (Mexico); R.F.C. DMH930419ETA (Mexico) [SDNTK]

EL PALOMAR CAR WASH, S.A. DE C.V., Plaza El Palomar, Zona M Unico El P. Panor, Col. El Palomar, Tlajomulco, Jalisco 45645, Mexico; Paseo De Las Lomas 6272, Col. Lomas De Colli, Zapopan, Jalisco 45037, Mexico; Folio Mercantil No. 10374 (Mexico); R.F.C. PCW010604T1 (Mexico) [SDNTK]

FORTIA BAJA SUR, S.A. DE C.V., Calzada Fresnos No 70-A, Int. 102, Col. Ciudad Granja, Zapopan, Jalisco 45010, Mexico; Comerciantes No. 5395, Int. 11, Col. Jardines de Guadalupe, Zapopan, Jalisco 45030, Mexico; Folio Mercantil No. 39854 (Mexico); R.F.C. FBS0710126M0 (Mexico) [SDNTK]

GEOFARMA S.A. DE C.V., Calle Nueva York No. 304, Col. Napoles, Benito Juarez, Mexico City, Distrito Federal 03810, Mexico; Wisconsin No. 68, Col. Napoles, Benito Juarez, Mexico City, Distrito Federal 03810, Mexico; Colonias No. 269, Guadalajara, Jalisco 44100, Mexico; Uno No. 110, Col. Revoluciones, Boca Del Rio, Veracruz 94296, Mexico; Folio Mercantil No. 265072 (Mexico); R.F.C. GEO000810UD5 (Mexico) [SDNTK]

GRUPO COMERCIAL SAN BLAS, S.A. DE C.V., Avenida Vallarta Edif. Concentro, No. 6503, Piso 16, Ciudad Granja, Zapopan, Jalisco 45010, Mexico; Homero No. 418, Sexto Piso, Col. Polanco, Del Miguel Hidalgo, Mexico City, Distrito Federal 11570, Mexico; Colonias 269, Guadalajara, Jalisco 44160, Mexico; Benjamin Hill No. 178, Colonia Condesa, Cuauhtemoc, Mexico City, Distrito Federal 06140, Mexico; Vicente Guerrero No. 1261, Colonia Molino de Parra, Municipio Morelia, Michoacan 58010, Mexico; Avenida Vallarta #6503, Torre Corey, Piso 16, Col. Ciudad Granja, Zapopan, Jalisco 45010, Mexico; Folio Mercantil No. 251184 (Mexico); R.F.C. GCS9903264U1 (Mexico) [SDNTK]

GRUPO F Y F MEDICAL INTERNACIONAL DE EQUIPOS, Mexico City, Distrito Federal, Mexico;

Folio Mercantil No. 290199 (Mexico) [SDNTK]

PROMOCIONES CITADEL, S.A. DE C.V., Calzada del Fresnos 70-A, Desp. 104, Col. Granja, Zapopan, Jalisco 45010, Mexico; Avenida Miguel Hidalgo Manzana 47, Lote 11, Local-A, Colonia Reg. 92, Benito Juarez, Quintana Roo 77516, Mexico; R.F.C. PCI071012KB2 (Mexico) [SDNTK]

PUNTO FARMACEUTICO S.A. DE C.V., Mexico City, Distrito Federal, Mexico; Folio Mercantil No. 258473 (Mexico) [SDNTK]

SCUADRA FORTIA, S.A. DE C.V., Paseo De Las Lomas No. 90, El Colli Ejidal, Zapopan, Jalisco 45070, Mexico; Folio Mercantil No. 13537 (Mexico); R.F.C. SFO011205UJ8 (Mexico) [SDNTK]

TECNOLOGIA OPTIMA CORPORATIVA S. DE R.L. DE C.V., Vereda de la Codorniz, No. 100, Col. Coto Cataluna, Puerta de Hierro, Zapopan, Jalisco 45110, Mexico; Folio Mercantil No. 44444 (Mexico) [SDNTK]

UNION ABARROTERO DE JALISCO S.C. DE R.L. DE C.V., Avenida Lazaro Cardenas No. 3446-14, Guadalajara, Jalisco, Mexico; Folio Mercantil No. 17656 (Mexico) [SDNTK]

Dated: April 12, 2012.

**Adam J. Szubin,**

*Director, Office of Foreign Assets Control.*

[FR Doc. 2012-9494 Filed 4-19-12; 8:45 am]

**BILLING CODE 4810-AL-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Notice 2005-64

**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 2005-64, Foreign Tax Credit and Other Guidance under Section 965.

**DATES:** Written comments should be received on or before June 19, 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 the form and instructions should be directed to Allan Hopkins, (202) 622-6665, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet at *Allan.M.Hopkins@irs.gov*.

#### SUPPLEMENTARY INFORMATION:

*Title:* Foreign Tax Credit and Other Guidance under Section 965.

*OMB Number:* 1545-1957.

*Form Number:* Notice 2005-64.

*Abstract:* This notice supplements the guidance set forth in Notice 2005-10, 2005-6 I.R.B. 474, which primarily addressed the requirements for a domestic reinvestment plan described in section 965(b)(4), and Notice 2005-38, 2005-22 I.R.B. 1100, which primarily addressed the limitations described in section 965(b)(1), (2), and (3) on the amount of dividends eligible for the dividends received deduction under section 965(a), including the effects of certain acquisitions, dispositions, and similar transactions on those limitations. This notice sets forth guidance on various issues arising under section 965, including issues relating to the foreign tax credit and minimum tax credit, expense allocation and apportionment, and currency translation.

*Current Actions:* There is no change in the paperwork burden previously approved by OMB. This form is being submitted for renewal purposes only.

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

*Affected Public:* Businesses and other for-profit organizations.

*Estimated Number of Respondents:* 25,000.

*Estimated Time per Respondent:* 10 hours.

*Estimated Total Annual Burden Hours:* 250,000.

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