

Title: Rev. Proc. 2009–16, Section 168(k)(4) Election Procedures and Rev. Proc. 2009–33, Section 168(k)(4) Extension Property Elections.

Abstract: Rev. Proc. 2009–16 provides the time and manner for making the election to apply section 168(k)(4) of the Internal Revenue Code, for making the allocation of the bonus depreciation amount to increase certain limitation, and for making the election to apply section 3081(b) of the Housing and Economic Recovery Act of 2008. It provides the time and manner for a corporation to make the elections provided under new section 168(k)(4)(H) of the Internal Revenue Code with respect to the acceleration of claiming research or alternative minimum tax credits in lieu of claiming the bonus depreciation deduction.

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

Estimated Total Burden Hours: 2,700.

OMB Number: 1545–2137.

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

Title: Qualified Plug-in Electric Drive Motor Vehicle Credit (Notice 2009–89).

Form: 8936.

Abstract: This notice sets forth interim guidance, pending the issuance of regulations, relating to the new qualified plug-in electric drive motor vehicle credit under § 30D of the Internal Revenue Code, as in effect for vehicles acquired after December 31, 2009. For tax years beginning after 2008, use Form 8936 to figure your credit for qualified plug-in electric drive motor vehicles you placed in service during your tax year. The credit attributable to depreciable property (vehicles used for business or investment purposes) is treated as a general business credit. Any credit not attributable to depreciable property is treated as a personal credit.

Affected Public: Individuals or Households; Private Sector: Business or other for-profits.

Estimated Total Burden Hours: 267,780.

OMB Number: 1545–2139.

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

Title: Identity Theft Affidavit.

Form: 14039.

Abstract: The primary purpose of the form is to provide a method of reporting identity theft issues to the IRS so that the IRS may document situations where individuals are or may be victims of identity theft. Additional purposes include the use in the determination of proper tax liability and to relieve taxpayer burden. The information may

be disclosed only as provided by 26 U.S.C. 6103.

Affected Public: Individuals or Households.

Estimated Total Burden Hours: 25,000.

Robert Dahl,

Treasury PRA Clearance Officer.

[FR Doc. 2012–23862 Filed 9–27–12; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Request for Comment

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 Form 990 and related schedules.

DATES: Written comments should be received on or before November 27, 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 this information collection should be directed to Allan Hopkins, (202) 622–6665, 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: Return of Organization Exempt From Income Tax Under Section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation).

OMB Number: 1545–0047.

Form: 990 and related schedules.

Abstract: Form 990 is needed to determine that IRC section 501(a) tax-exempt organizations fulfill the operating conditions within the limitations of their tax exemption.

Type of Review: Extension of a currently approved collection.

Affected Public: Private sector: Not-for-profit institutions.

Estimated Number of Respondents: 105,103.

Estimated Number of Responses: 403,068.

Estimated Hours per Respondent: 63.92.

Estimated Total Annual Burden Hours: 25,766,156.

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.

Dated: September 25, 2012.

Robert Dahl,

Treasury PRA Clearance Officer.

[FR Doc. 2012–23912 Filed 9–27–12; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Notice 2009–53

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 2009-53, Credit for Nonbusiness Energy Property.

DATES: Written comments should be received on or before November 27, 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.

SUPPLEMENTARY INFORMATION:
Title: Credit for Nonbusiness Energy Property.

OMB Number: 1545-1989.

Notice Number: Notice 2009-53.

Abstract: This notice of guidance relates to the procedures by which a manufacturer can certify that building envelope components or energy property qualify for the § 25C credit. This notice is intended to provide (1) guidance concerning the methods by which manufacturers can provide such certifications to taxpayers, and (2) guidance concerning the methods by which taxpayers can claim such credits.

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: 140.

Estimated Average Time per Respondent: 2.5 hrs.

Estimated Total Annual Burden Hours: 350.

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: September 21, 2012.

Allan Hopkins,

Tax Analyst.

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