

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 October 29, 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 [PRA@treasury.gov](mailto:PRA@treasury.gov), or the entire information collection request may be found at [www.reginfo.gov](http://www.reginfo.gov).

#### Office of Foreign Assets Control (OFAC)

*OMB Number:* 1505–0164.

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

*Title:* Reporting, Procedures and Penalties Regulations.

*Form:* TD F 90–22.50, 93.01 thru 93.07.

*Abstract:* Submissions will provide the U.S. Government with information to be used in enforcing various economic sanctions programs administered by OFAC under 31 CFR chapter V.

*Affected Public:* Private Sector: businesses or other for-profits; Not-for-profit institutions.

*Estimated Total Annual Burden Hours:* 47,780.

#### Robert Dahl,

*Treasury PRA Clearance Officer.*

[FR Doc. 2012–23860 Filed 9–27–12; 8:45 am]

**BILLING CODE 4810–25–P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

September 25, 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 October 29, 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 email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

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#### Internal Revenue Service (IRS)

*OMB Number:* 1545–0432.

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

*Title:* Request for Discharge from Personal Liability under Internal Revenue Code Section 2204 or 6905.

*Form:* 5495.

*Abstract:* Form 5495 provides guidance under sections 2204 and 6905 for executors of estates and fiduciaries of decedent's trusts. The form, filed after regular filing of an Estate, Gift, or Income tax return for a decedent, is used by the executor or fiduciary to request discharge from personal liability for any deficiency for the tax and periods shown on the form.

*Affected Public:* Individuals and Households.

*Estimated Total Burden Hours:* 306,500.

*OMB Number:* 1545–1841.

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

*Title:* REG–157302–02 (Final), TD 9142 Deemed IRAs in Qualified Retirement Plans.

*Abstract:* Section 408(q), added to the Internal Revenue Code by section 602 of the Economic Growth and Tax Relief Reconciliation Act of 2001, provides that separate accounts and annuities may be added to qualified employer plans and deemed to be individual retirement accounts and individual retirement annuities if certain requirements are met. Section 1.408(q)–1(f)(2) provides that these deemed IRAs must be held in a trust or annuity contract separate from the trust or

annuity contract of the qualified employer plan. This collection of information is required to ensure that the separate requirements of qualified employer plans.

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

*Estimated Total Burden Hours:* 40,000.

*OMB Number:* 1545–1984.

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

*Title:* Domestic Production Activities Deduction.

*Form:* 8903.

*Abstract:* Taxpayers will use the new Form 8903 and related instructions to calculate the domestic production activities deduction.

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

*Estimated Total Burden Hours:* 6,450,000.

*OMB Number:* 1545–1986.

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

*Title:* Notice 2006–47, Elections Created or Effected by the American Jobs Creation Act of 2004.

*Abstract:* The collection of information will enable the Internal Revenue Service to ensure that the eligibility requirements for the various elections or revocations have been satisfied and the requisite sections have been complied with.

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

*Estimated Total Burden Hours:* 3,034,765.

*OMB Number:* 1545–1991.

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

*Title:* Installment Payments of Section 1446 Tax for Partnerships.

*Form:* 8804–W.

*Abstract:* Regulations for section 1446 require a worksheet for installment payments of section 1446 tax. Partnerships generally must make installment payments of estimated section 1446 tax if they expect the aggregate tax on the effectively connected taxable income (ECTI) that is allocable to all foreign partners to be \$500 or more.

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

*Estimated Total Burden Hours:* 31,600.

*OMB Number:* 1545–2133.

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

*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]

**BILLING CODE 4830–01–P**

## 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](mailto: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]

**BILLING CODE 4830–01–P**

## 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.