

OMB Number: 1545–1276.
Regulation Project Number: FI–88–86 (TD 8458).

Abstract: Internal Revenue Code section 860E(e) imposes an excise tax on the transfer of a residual interest in a real estate mortgage investment conduit (REMIC) to a disqualified party. The amount of the tax is based on the present value of the remaining anticipated excess inclusions. This regulation requires the REMIC to furnish, on request of the party responsible for the tax, information sufficient to compute the present value of the anticipated excess inclusions. The regulation also provides that the tax will not be imposed if the record holder furnishes to the pass-thru or transferor an affidavit stating that the record holder is not a disqualified party.

Current Actions: There are no changes being made to these regulations.

Type of Review: Extension of OMB approval.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 1,600.

Estimated Time per Respondent: 20 minutes.

Estimated Total Annual Burden Hours: 525.

Title: Update of Checklist Questionnaire Regarding Requests for Spin-Off Rulings.

OMB Number: 1545–1846.

Revenue Procedure Number: Revenue Procedure 2003–48.

Abstract: Revenue Procedure 2003–48 updates Revenue Procedure 96–30, which sets forth in a checklist questionnaire the information that must be included in a request for ruling under section 355. This revenue procedure updates information that taxpayers must provide in order to receive letter rulings under section 355. This information is required to determine whether a taxpayer would qualify for non-recognition treatment.

Current Actions: There are no changes being made to the revenue procedure at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 180.

Estimated Time per Respondent: 200 hours.

Estimated Total Annual Burden Hours: 36,000.

Title: Revocation of Election filed under I.R.C. 83(b).

OMB Number: 1545–2018.

Form Number: Rev. Proc. 2006–31.

Abstract: This revenue procedure sets forth the procedures to be followed by individuals who wish to request permission to revoke the election they made under section 83(b).

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: Individuals and Households, Businesses and other for-profit organizations.

Estimated Number of Respondents: 200.

Estimated Time per Respondent: 2 hours.

Estimated Total Annual Burden Hours: 400.

Title: Application for Group or Pooled Trust Ruling.

OMB Number: 1545–2166.

Form Number: Form 5316.

Abstract: Group/pooled trust sponsors file this form to request a determination letter from the IRS for a determination that the trust is a group trust arrangement as described in Rev. Rul. 81–100, 1981–1 C.B. 326 as modified and clarified by Rev. Rul. 2004–67, 2004–28 I.R.B. 28.

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: State, local, or tribal governments, and not-for-profit organizations.

Estimated Number of Respondents: 200.

Estimated Average Time per Respondent: 19 hours.

Estimated Total Annual Burden Hours: 3,800 hours.

Title: Extension of Time for Payment of Taxes by a Corporation Expecting a New Operating Loss Carryback.

OMB Number: 1545–0135.

Form Number: 1138.

Abstract: Form 1138 is filed by corporations to request an extension of time for the payment of taxes for a prior tax year when the corporation believes that it will have a net operating loss in the current tax year. The IRS uses Form 1138 to determine if the request should be granted.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 2,033.

Estimated Time per Respondent: 4 hr., 49 min.

Estimated Total Annual Burden Hours: 9,800.

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.

Approved: September 25, 2012.

Elaine Christophe,

Tax Analyst.

[FR Doc. 2012–24751 Filed 10–5–12; 8:45 am]

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DEPARTMENT OF THE TREASURY

United States Mint

Price for the 2012 Annual Uncirculated Dollar Coin Set

AGENCY: United States Mint, Department of the Treasury.

ACTION: Notice.

SUMMARY: Because of the recent increase in the market price of silver, the United States Mint is announcing a new price of \$59.95 for the 2012 Annual Uncirculated Dollar Coin Set. This set contains the following uncirculated coins—four Presidential \$1 Coins, one Native American \$1 Coin and one American Eagle Silver Coin.

FOR FURTHER INFORMATION CONTACT: B.B. Craig, Associate Director for Sales and Marketing; United States Mint; 801 9th Street, NW; Washington, DC 20220; or call 202–354–7500.

Authority: 31 U.S.C. 5111, 5112 & 9701.

Dated: October 2, 2012.

Richard A. Peterson,

Acting Director, United States Mint.

[FR Doc. 2012–24777 Filed 10–5–12; 8:45 am]

BILLING CODE P

DEPARTMENT OF VETERANS AFFAIRS

Special Medical Advisory Group, Notice of Meeting

The Department of Veterans Affairs (VA) gives notice under Public Law 92–463 (Federal Advisory Committee Act)