

Homeland Security and the Attorney General, to have committed, or to pose a significant risk of committing, acts of terrorism that threaten the security of U.S. nationals or the national security, foreign policy, or economy of the United States; (3) persons determined by the Director of OFAC, in consultation with the Departments of State, Homeland Security and Justice, to be owned or controlled by, or to act for or on behalf of those persons listed in the Annex to the Order or those persons determined to be subject to subsection 1(b), 1(c), or 1(d)(i) of the Order; and (4) except as provided in section 5 of the Order and after such consultation, if any, with foreign authorities as the Secretary of State, in consultation with the Secretary of the Treasury, the Secretary of the Department of Homeland Security and the Attorney General, deems appropriate in the exercise of his discretion, persons determined by the Director of OFAC, in consultation with the Departments of State, Homeland Security and Justice, to assist in, sponsor, or provide financial, material, or technological support for, or financial or other services to or in support of, such acts of terrorism or those persons listed in the Annex to the Order or determined to be subject to the Order or to be otherwise associated with those persons listed in the Annex to the Order or those persons determined to be subject to subsection 1(b), 1(c), or 1(d)(i) of the Order.

On October 4, 2012 the Director of OFAC, in consultation with the Departments of State, Homeland Security, Justice and other relevant agencies, designated, pursuant to one or more of the criteria set forth in subsections 1(b), 1(c) or 1(d) of the Order, two (2) entities whose property and interests in property are blocked pursuant to Executive Order 13224.

The listings for these entities on OFAC's list of Specially Designated Nationals and Blocked Persons appear as follows:

#### Entities

1. WAQFIYA RI'AYA AL-USRA AL-FILISTINYA WA AL-LUBNANYA (a.k.a. AL WAQFIYA AL USRAH AL FILASTINIA; a.k.a. AL-WAQFIYA ASSOCIATION; a.k.a. AL-WAQFIYYAH FOR THE FAMILIES OF THE MARTYRS AND DETAINEES IN LEBANON; a.k.a. ENDOWMENT FOR CARE OF LEBANESE AND PALESTINIAN FAMILIES; a.k.a. LEBANESE AND PALESTINIAN FAMILIES ENTITLEMENT; a.k.a. PALESTINIAN AND LEBANESE FAMILIES WELFARE TRUST; a.k.a. THE ASSOCIATION FOR THE

WELFARE OF PALESTINIAN AND LEBANESE FAMILIES; a.k.a. THE ASSOCIATION TO DEAL WITH PALESTINIAN AND LEBANESE PRISONERS; a.k.a. THE PALESTINIAN AND LEBANESE FAMILIES WELFARE ASSOCIATION; a.k.a. WAKFIA RAAIA ALASRA ALFALESTINIA WALLBANANIA; a.k.a. WAQFIYA RI'AYA AL-ISRA AL-LIBNANIYA WA AL-FALASTINIYA; a.k.a. WELFARE ASSOCIATION FOR PALESTINIAN AND LEBANESE FAMILIES; a.k.a. WELFARE OF THE PALESTINIAN AND LEBANESE FAMILY CARE; a.k.a. "WAFRA"), P.O. Box 14-6028, Beirut, Lebanon; P.O. Box 13-7692, Beirut, Lebanon; Email Address [Wakf\\_osra@hotmail.com](mailto:Wakf_osra@hotmail.com); alt. Email Address [Wakf\\_oara@yahoo.com](mailto:Wakf_oara@yahoo.com); alt. Email Address [Wrf177@hotmail.com](mailto:Wrf177@hotmail.com); alt. Email Address [waf1a@terra.net.lb](mailto:waf1a@terra.net.lb); Registered Charity No. 1455/99; alt. Registered Charity No. 1155/99 [SDGT].

2. AL-QUDS INTERNATIONAL FOUNDATION (a.k.a. AL QUDS INSTITUTE; a.k.a. AL QUDS INTERNATIONAL INSTITUTION; a.k.a. AL-QUDS FOUNDATION; a.k.a. INTERNATIONAL AL QUDS INSTITUTE; a.k.a. INTERNATIONAL JERUSALEM FOUNDATION; a.k.a. JERUSALEM INTERNATIONAL ESTABLISHMENT; a.k.a. JERUSALEM INTERNATIONAL FOUNDATION; a.k.a. MU'ASSASAT AL-QUDS; a.k.a. THE INTERNATIONAL AL QUDS FOUNDATION; a.k.a. "IJF"), Hamra Street, Saroulla Building, 11th Floor, Beirut P.O. Box Beirut-Hamra 113/5647, Lebanon; Web site [www.alquds-online.org](http://www.alquds-online.org); Email Address [institution@alquds-online.org](mailto:institution@alquds-online.org); alt. Email Address [alquds\\_institution@yahoo.com](mailto:alquds_institution@yahoo.com); alt. Email Address [info@alquds-city.com](mailto:info@alquds-city.com) [SDGT].

Dated: October 4, 2012.

**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 Regulation Project

**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 certain cash or deferred arrangements and employee and matching contributions under employee plans, and retirement plans; cash or deferred arrangements.

**DATES:** Written comments should be received on or before December 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 the regulation should be directed to Allan Hopkins at Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622-6665, or through the Internet at [Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov).

##### SUPPLEMENTARY INFORMATION:

*Title:* Certain Cash or Deferred Arrangements and Employee and Matching Contributions under Employee Plans: Retirement Plans; Cash or Deferred Arrangements.

*OMB Number:* 1545-1069.

*Regulation Project Number:* EE-175-86; Reg-108639-99.

*Abstract:* This regulation provides the public with the guidance needed to comply with sections 40(k), 401(m), and 4979 of the Internal Revenue Code. The regulation affects sponsors of plans that contain cash or deferred arrangements of employee or matching contributions, and employees who are entitled to make elections under these plans.

*Current Actions:* There are no changes to the existing regulations.

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

*Affected Public:* Business or other for-profit organizations, not-for-profit institutions, farms, and state, local, or tribal governments.

*Estimated Number of Respondents:* 355,500.

*Estimated Time per Respondent:* 3 hours.

*Estimated Total Annual Burden Hours:* 1,060,000.

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 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 27, 2012.

**Yvette Lawrence,**

*IRS Reports Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Information Collection Tools

**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 706-GS(T), Generation-Skipping Transfer Tax Return For Terminations; REG-130477-00; REG-130481-00 (TD

8987) Required Distributions From Retirement Plans (§§ 1.401(a)(9)-1 and 1.401(a)(9)-4); Revenue Procedure 2000-37; Reverse Like-Kind Exchanges (modified by Revenue Procedure 2004-51); Form 13460, Employer/Payer Information; and Notice 2003-67, Notice on Information Reporting for Payments in Lieu of Dividends.

**DATES:** Written comments should be received on or before December 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. Please send separate comments for each specific information collection listed below. You must reference the information collection's title, form number, reporting or record-keeping requirement number, and OMB number (if any) in your comment.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the collection tools should be directed to R. Joseph Durbala, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622-3634, or through the Internet at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

**SUPPLEMENTARY INFORMATION:** Currently, the IRS is seeking comments concerning the following information collection tools, reporting, and record-keeping requirements:

(1) **Title:** Generation-Skipping Transfer Tax Return For Terminations.

**OMB Number:** 1545-1145.

**Form Number:** 706-GS(T).

**Abstract:** Form 706-GS(T) is used by trustees to compute and report the tax due on generation-skipping transfers that result from the termination of interests in a trust. The IRS uses the information to verify that the tax has been properly computed.

**Current Actions:** There are no changes to the previously approved burden of this existing collection.

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

**Affected Public:** Individuals or households.

**Estimated Number of Respondents:** 500.

**Estimated Time per Respondent:** 1 hr., 22 min.

**Estimated Total Annual Burden Hours:** 684.

(2) **Title:** Required Distributions From Retirement Plans.

**OMB Number:** 1545-1573.

**Form Number:** REG-130477-00 and REG-130481-00 (TD 8987-final).

**Abstract:** This regulation permits a taxpayer to name a trust as the

beneficiary of the employee's benefit under a retirement plan and use the life expectancies of the beneficiaries of the trust to determine the required minimum distribution, if certain conditions are satisfied.

**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:** Individuals or households.

**Estimated Number of Respondents:** 1,000.

**Estimated Time per Respondent:** 20 min.

**Estimated Total Annual Reporting Burden hours:** 333.

(3) **Title:** Reverse Like-Kind Exchanges.

**OMB Number:** 1545-1701.

**Form Number:** Revenue Procedure 2000-37 (modified by RP 2004-51).

**Abstract:** Revenue Procedure 2000-37 provides a safe harbor for reverse like-kind exchanges in which a transaction using a "qualified exchange accommodation arrangement" will qualify for non-recognition treatment under section 1031 of the Internal Revenue Code. Revenue Procedure 2004-51 modifies sections 1 and 4 of Rev. Proc. 2000-37, 2000-2 C.B. 308, to provide that Rev. Proc. 2000-37 does not apply if the taxpayer owns the property intended to qualify as replacement property before initiating a qualified exchange accommodation arrangement (QEAA).

**Current Actions:** There is no change in the paperwork burden previously approved by OMB.

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

**Affected Public:** Individuals or households, business or other for-profit organizations, and farms.

**Estimated Number of Respondents:** 1,600.

**Estimated Time per Respondent:** 2 hrs.

**Estimated Total Annual Burden Hours:** 3,200.

(4) **Title:** Employer/Payer Information.

**OMB Number:** 1545-1849.

**Form Number:** 13460.

**Abstract:** Form 13460 is used to assist filers who have underreporter or correction issues. Also this form expedites research of the filer's problems.

**Current Actions:** There is no change in the paperwork burden previously approved by OMB.

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

**Affected Public:** Businesses and other for-profit organizations, farms, not-for-