

Department of the Treasury, 1500 Pennsylvania Avenue NW., Washington, DC 20220, at (202) 622-2922 (this is not a toll-free number) or Kevin Meehan, Policy Advisor, Federal Insurance Office, Room 1410, Department of the Treasury, 1500 Pennsylvania Avenue NW., Washington, DC 20220, at (202) 622-7009 (this is not a toll-free number). Persons who have difficulty hearing or speaking may access this number via TTY by calling the toll-free Federal Relay Service at (800) 877-8339.

**SUPPLEMENTARY INFORMATION:**

*OMB Number:* 1505-0208.

*Title:* Terrorism Risk Insurance Program—Program Cap on Annual Liability.

*Abstract:* The Terrorism Risk Insurance Act of 2002, as amended (TRIA),<sup>1</sup> established the Terrorism Risk Insurance Program (TRIP),<sup>2</sup> which the Secretary of the U.S. Department of the Treasury (Secretary) administers, with the assistance of the Federal Insurance Office.<sup>3</sup> Section 103(e) of TRIA sets a limit on the annual liability for insured losses at \$100 billion. This section requires the Secretary to notify Congress not later than 15 days after an act of terrorism as to whether aggregate insured losses are estimated to exceed the cap. TRIA, as amended, also requires the Secretary to determine the pro rata share of insured losses under the Program when insured losses exceed the cap, and to issue regulations for carrying this out. In order to meet these requirements, Treasury may need to obtain loss information from involved insurers. This would be accomplished by the issuance of a “data call” to ascertain insurer losses. In the event of the imposition on insurers of a “pro rata loss percentage”, it will be necessary to determine compliance when processing insurer claims for payment of the Federal share of compensation. The Terrorism Risk Insurance Program Reauthorization Act of 2015 (Pub. L. 114-1) (2015 Reauthorization Act) requires insurers participating in the Program to submit to Treasury certain information regarding the operation of the Program. Treasury is presently considering the information that should be collected under the 2015 Reauthorization Act. It is possible that information that will be collected pursuant to this process under consideration might affect the amount of information that would need to be

collected pursuant to this currently approved data collection. Treasury will address such issues in connection with any notice that it issues concerning data collection under the Terrorism Risk Insurance Program Reauthorization Act of 2015. This extension is sought to maintain the existing approved data collection in place, consistent with the requirements of the Paperwork Reduction Act, pending the proposal by Treasury of any additional data collection in connection with the Program.

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

*Affected Public:* Business/Financial Institutions.

*Estimated Number of Respondents:* 200.

*Estimated Average Time per Respondent:* 5 hours.

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

*Request for Comments:* 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. 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 collections; (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.

**Michael T. McRaith,**

*Director, Federal Insurance Office.*

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**DEPARTMENT OF THE TREASURY**

**Submission for OMB Review;  
Comment Request**

**AGENCY:** Department of the Treasury.

**ACTION:** Notice.

The Department of the Treasury will submit the following information

collection requests 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 December 28, 2015 to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions 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).

**FOR FURTHER INFORMATION CONTACT:**

Copies of the submission(s) may be obtained by 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).

**SUPPLEMENTARY INFORMATION:**

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-0432.

*Type of Review:* Extension without change of a previously 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 or Households.

*Estimated Annual Burden Hours:* 306,500.

*OMB Number:* 1545-0973.

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

*Title:* Geographic Availability Statement.

*Form:* 8569.

*Abstract:* The data collected from this form is used by the executive panels responsible for screening internal and external applicants for the SES Candidate Development Program, and other executive position.

<sup>1</sup> 15 U.S.C. 6701 note. Because the provisions of TRIA (as amended) appear in a note, instead of particular sections, of the United States Code, the provisions of TRIA are identified by the sections of the law.

<sup>2</sup> See 31 CFR part 50.

<sup>3</sup> 31 U.S.C. 313(c)(1)(D).

*Affected Public:* Individuals and Households.

*Estimated Annual Burden Hours:* 84.

*OMB Number:* 1545–1251.

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

*Title:* TD 8437—Limitations on Percentage Depletion in the Case of Oil and Gas Wells.

*Abstract:* Section 1.613A–3(e)(6)(i) of the regulations requires each partner to separately keep records of the partner's share of the adjusted basis of partnership oil and gas property.

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

*Estimated Annual Burden Hours:* 49,550.

*OMB Number:* 1545–1344.

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

*Title:* TD 8560 (CO–30–92) Consolidated Returns—Stock Basis and Excess Loss Accounts, Earnings and Profits, Absorption of Deductions and Losses, Joining and Leaving Consolidated Groups, Worthless (Final).

*Abstract:* The reporting requirements affect consolidated taxpayers who will be making elections (if made) to treat certain loss carryovers as expiring and an election (if made) allocating items between returns. The information will facilitate enforcement of consolidated return regulations.

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

*Estimated Annual Burden Hours:* 18,600.

*OMB Number:* 1545–1499.

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

*Title:* Revenue Procedure 2006–10, Acceptance Agents.

*Abstract:* Revenue Procedure 2006–10 describes application procedures for becoming an acceptance agent and the requisite agreement that an agent must execute with IRS.

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

*Estimated Annual Burden Hours:* 24,960.

*OMB Number:* 1545–1541.

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

*Title:* Revenue Procedure 97–27, Changes in Methods of Accounting.

*Abstract:* The information requested in sections 6, 8, and 13 of Revenue Procedure 97–27 is required in order for the Commissioner to determine whether the taxpayer is properly requesting to change its method of accounting and the terms and condition of that change.

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

*Estimated Annual Burden Hours:* 9,083.

*OMB Number:* 1545–1545.

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

*Title:* TD 8769—(REG–107644–97) Permitted Elimination of Pre-retirement Optional Forms of Benefit.

*Abstract:* The final regulations permit taxpayers to amend qualified plans to eliminate plan provisions for benefit distributions before retirement but after age 70–1/2, if certain conditions are satisfied.

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

*Estimated Annual Burden Hours:* 48,800.

*OMB Number:* 1545–1674.

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

*Title:* Revenue Procedure 2015–36 Master and Prototype and Volume Submitter Plans (previously Rev. Proc. 2011–49 & 2005–16).

*Abstract:* This revenue procedure modifies Rev. Proc. 2011–49, 2011–44 I.R.B. 608. Rev. Proc. 2011–49 sets forth the procedures for issuing opinion and advisory letters regarding the acceptability under §§ 401 and 403(b) of the form of pre-approved plans (that it, master and prototype (M&P) and volume submitter (VS) plans. Rev. Proc. 2011–49 provided that the procedures for applying for opinion and advisory letters will be updated from time to time. This revenue procedure expands the scope of the pre-approved program to include defined benefit plans containing cash balance features and defined contribution plans containing employee stock ownership plan (ESOP) features. Plans with these types of features have been previously excluded from the pre-approved program. This revenue procedure also reflects changes that were made to the determination letter program to eliminate features that were of limited usefulness to sponsors and to improve program efficiency by reducing the time it takes to process determination letter requests.

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

*Estimated Annual Burden Hours:* 988,290.

*OMB Number:* 1545–1828.

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

*Title:* TD 9048; 9254—Guidance under Section 1502; Suspension of

Losses on Certain Stock Disposition (REG–131478–02).

*Abstract:* The information in Sec. 1.1502–35(c) is necessary to ensure that a consolidated group does not obtain more than one tax benefit from both the utilization of a loss from the disposition of stock and the utilization of a loss or deduction with respect to another asset that reflects the same economic loss; to allow the taxpayer to make an election under Sec. 1.1502–35(c)(5) that would benefit the taxpayer, the election in Sec. 1.1502–35(f) provides taxpayers the choice in the case of a worthless stock deduction or absorb the subsidiary's losses; and Sec. 1.1502–35(g)(3) applies to ensure that taxpayers do not circumvent the loss suspension rule of § 1.1502–35(c) by deconsolidating a subsidiary and then re-importing to the group losses of such subsidiary.

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

*Estimated Annual Burden Hours:* 15,000.

*OMB Number:* 1545–1841.

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

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

*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: Businesses or other for-profits.

*Estimated Annual Burden Hours:* 40,000.

*OMB Number:* 1545–1969.

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

*Title:* Form 13751—Waiver of Right to Consistent Agreement of Partnership Items and Partnership-Level Determinations as to Penalties, Additions to Tax, and Additional Amounts.

*Form:* 13751.

*Abstract:* Per the IRS Global Settlement Initiative, the information

requested on Form 13751 will be used to determine the eligibility for participation in the settlement initiative of taxpayers related through TEFRA (Tax Equity and Fiscal Responsibility Act of 1982) partnerships to ineligible applicants. Such determinations will involve partnership items and partnership-level determinations, as well as the calculation of tax liabilities resolved under this initiative, including penalties and interest.

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

*Estimated Annual Burden Hours:* 100.

*OMB Number:* 1545–1986.

*Type of Review:* Extension without change of a previously 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 are in compliance with the requisite sections.

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

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

*OMB Number:* 1545–1990.

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

*Title:* Application of Section 338 to Insurance Companies.

*Abstract:* These regulations will allow companies to retroactively apply the regulations to transactions completed prior to the effective date and to stop an election to use a historic loss payment pattern.

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

*Estimated Annual Burden Hours:* 12.

*OMB Number:* 1545–2115.

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

*Title:* TD 9481—Travel Expenses of State Legislators (REG–119518–07).

*Abstract:* This document contains regulations relating to travel expenses of state legislators. The regulations affect state legislators who make the election under section 162(h) of the Internal Revenue Code to treat their residences in their legislative districts as their tax homes.

*Affected Public:* Individuals or Households.

*Estimated Annual Burden Hours:* 3,700.

*OMB Number:* 1545–2133.

*Type of Review:* Extension without change of a previously 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: Businesses or other for-profits.

*Estimated Annual Burden Hours:* 2,700.

*OMB Number:* 1545–2134.

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

*Title:* Notice 2009–41—Credit for Residential Energy Efficient Property.

*Abstract:* This notice provides guidance about the procedures by which a manufacturer can certify that residential energy efficient property qualifies for the § 25D 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.

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

*Estimated Annual Burden Hours:* 350.

*OMB Number:* 1545–2137.

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

*Title:* Form 8936—Qualified Plug-in Electric Drive Motor Vehicle Credit (Notice 2009–89).

*Abstract:* The 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, Form 8936 is used to figure the credit for qualified plug-in electric drive motor vehicles placed in service during the 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:* Private Sector: Businesses or other for-profits.

*Estimated Annual Burden Hours:* 267,780.

*OMB Number:* 1545–2138.

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

*Title:* Form W–8CE—Notice of Expatriation and Waiver of Treaty Benefits.

*Form:* W–8CE.

*Abstract:* Information used by taxpayer to notify payer of expatriation so that proper tax treatment is applied by payer. The taxpayer is required to file this form to obtain any benefit accorded by the statute.

*Affected Public:* Individuals or Households.

*Estimated Annual Burden Hours:* 2,840.

*OMB Number:* 1545–2139.

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

*Title:* Identity Theft Affidavit.

*Form:* 14039, 14039–B, 14039 (SP), 14039–B (SP).

*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 Annual Burden Hours:* 25,000.

Dated: November 23, 2015.

**Dawn D. Wolfgang,**

*Treasury PRA Clearance Officer.*

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**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

**AGENCY:** Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in