

information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104–13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

Dates: Written comments should be received on or before March 24, 2008 to be assured of consideration.

Bureau of Engraving and Printing (BEP)

OMB Number: 1520–0007.

Type of Review: Extension.

Title: Redesigned Currency, Benchmark Survey.

Description: The Bureau of Engraving and Printing requests approval to conduct a series of information collection activities with the public in support of its public education program regarding the introduction of redesigned currency. These collections will include: A survey used to establish baseline measures of awareness of currency changes, confidence in the currency and authentication behavior, and subsequent surveys to evaluate changes in these measures; a survey to evaluate potential messages designed to encourage the public to examine and learn currency security features; a survey to evaluate potential taglines that will help call attention to new security features while maintaining confidence in U.S. currency; and, a survey to test draft materials to be developed in support of the program. The collection will also include in-depth interviews with bank tellers and others who frequently conduct cash transactions as part of their job, to identify special needs and tools for their use.

Respondents: Individuals or households.

Estimated Total Burden Hours: 1,821 hours.

Clearance Officer: Pamela V. Grayson, (202) 874–2212, Bureau of Engraving and Printing, 14th & C Street, SW., Washington, DC 20228.

OMB Reviewer: Alexander T. Hunt, (202) 395–7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

Robert Dahl,

Treasury PRA Clearance Officer.

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

February 13, 2008.

The Department of Treasury will submit the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104–13 on or after the date of publication of this notice. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 11000, and 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

DATES: Written comments should be received on or before March 24, 2008 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545–1915.

Type of Review: Extension.

Title: Notice 2005–04, Fuel Tax Guidance, Request for Comments

Description: This notice provides guidance on certain excise Code provisions that were added or effected by the American Jobs Creation Act of 2004, Pub. L. 108–357. The information will be used by the IRS to verify that the proper amount of tax is reported, excluded, refunded, or credited.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 76,190 hours.

OMB Number: 1545–1420.

Type of Review: Extension.

Title: Claim for Refund of Excise Taxes.

Form: 8849.

Description: IRC sections 6402, 6404, 6511 and sections 301.6402–2, 301.6404–1, and 301.6404–3 of the regulations, allow for refunds of taxes (except income taxes) or refund, abatement, or credit of interest, penalties, and additions to tax in the event of errors or certain actions by IRS. Form 8849 is used by taxpayers to claim refunds of excise taxes.

Respondents: Individuals or households.

Estimated Total Burden Hours: 716,604 hours.

OMB Number: 1545–1394.

Type of Review: Extension.

Title: U.S. Income Tax Return for Settlement Funds (Under Section 468B).
Form: 1120–SF.

Description: Form 1120–SF is used by settlement funds to report income and

taxes on earnings of the fund. The fund may be established by court order, a breach of contract, a violation of law, an arbitration panel, or the Environmental Protection Agency. The IRS uses Form 1120–SF to determine if income and taxes are correctly computed.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 27,330 hours.

OMB Number: 1545–1634.

Type of Review: Extension.

Title: REG–106902–98 (Final)

Consolidated Returns—Consolidated Overall Foreign Losses and Separate Limitation Losses.

Description: The regulations provide guidance relating to the amount of overall foreign losses and separate limitation losses in the computation of the foreign tax credit. The regulations affect consolidated groups of corporations that compute the foreign tax credit limitation or that disposes of property used in a foreign trade or business.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 3,000 hours.

OMB Number: 1545–0197.

Type of Review: Extension.

Title: Form 5300, Application for Determination for Employee Benefit Plan, Schedule Q (Form 5300), Elective Determination Requests.

Form: 5300.

Description: IRS needs certain information on the financing and operating of employee benefit and employee contribution plans set up by employers. IRS uses Form 5300 to obtain the information needed to determine whether the plans qualify under Code sections 401(a) and 501(a). Schedule Q provides information related to the manner in which a plan satisfies certain qualification requirements relating to minimum participation, coverage, and nondiscrimination.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 7,972,750 hours.

OMB Number: 1545–1478.

Type of Review: Extension.

Title: INTL–9–95 (Final) Certain Transfers of Domestic Stock or Securities by U.S. Persons to Foreign Corporation's (TD 8702).

Description: Transfers of stock or securities by U.S. persons in tax-free transactions are treated as taxable transactions when the acquirer is a foreign corporation, unless an exception applies (section 367(a)). Under the

regulations, no U.S. person will qualify for an exception unless the U.S. target company complies with certain reporting requirements.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 1,000 hours.

OMB Number: 1545–1624.

Type of Review: Extension.

Title: Notice 98–52 Cash or Deferred Arrangements; Nondiscrimination; REG–108639–99 (Final) Retirement Plans; Cash or Deferred Arrangements Under Section 401(k) and Matching Contributions.

Description: Section 1433(a) of the Small Business Job Protection Act of 1996 requires that the Service provide nondiscriminatory safe harbors with respect to section 401(k)(12) and section 401(m)(11) for plan years beginning after December 31, 1998. This notice implements that statutory requirement.

Respondents: Businesses and other for-profits.

Estimated Total Burden Hours: 80,000 hours.

OMB Number: 1545–2084.

Type of Review: Extension.

Title: Foreign Based Importers—Non-Filers.

Description: Foreign corporations are subject to tax on income that is effectively connected with a U.S. trade or business and are required to file form 1120, 1120-f or 1065 reporting taxable income. The respondents will be foreign corporations. The information gathered will be used to determine if the foreign corporation has a U.S. trade or business and is required to file a U.S. Income Tax return.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 30 hours.

OMB Number: 1545–1896.

Type of Review: Extension.

Title: Application to Participate in the IRS Acceptance Agent Program.

Form: 13551.

Description: Form 13551 is used to gather information to determine applicant's eligibility in the Acceptance Agent Program.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 6,413 hours.

OMB Number: 1545–1423.

Type of Review: Extension.

Title: PS–106–91 (Final) State Housing Credit Ceiling and other Rules Relating to the Low-Income Housing Credit.

Description: The regulations provide the order in which credits are allocated

from each State's credit ceiling under section 42(h)(3)(C) and the determination of which states qualify for credits from a National Pool of credits under section 42(h)(3)(D).

Allocating agencies need this information to correctly allocate credits and determine National Pool eligibility.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 275 hours.

OMB Number: 1545–1990.

Type of Review: Extension.

Title: Reg–152354–04 (final) designated Roth Contributions to cash or deferred arrangements under section 401(k).

Description: The final regulation provides guidance concerning the requirement for designated Roth contributions to qualified cash or deferred arrangements under section 401(k). The IRS need this information to insure compliance with section 401(k) and (m) and section 402A.

Respondents: Businesses and other for-profit institutions.

Estimated Total Burden Hours: 157,500 hours.

OMB Number: 1545–1951.

Type of Review: Extension.

Title: Notice 2005–04, Fuel Tax guidance, Request.

Description: This notice provide guidance on certain excise Code provisions that were added or affected by the American jobs creation Act of 2004 Pub. L. 108–357. The information will be used by the IRS to verify that the proper amount of tax is reported, excluded, refunded or credited.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 76,190 hours.

OMB Number: 1545–1640.

Type of Review: Extension.

Title: REG–104924–989NPRM) Mark to Market accounting for dealers in commodities and traders in securities or commodities.

Description: The collection of information in this proposed regulation is required by the Internal Revenue Service to determine whether an exemption for mark to market treatment is properly claimed. This information will be used to make that determination upon audit of taxpayer's books and records. The likely recordkeepers are businesses or other for-profit institutions.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 1,000 hours.

OMB Number: 1545–1931.

Type of Review: Extension.

Title: REG–152354–04 (Final)

Designated Roth Contributions to Cash or Deferred Arrangements Under Section 401(k).

Description: The final regulations provide guidance concerning the requirements for designated Roth contributions to qualified cash or deferred arrangements under section 401(k). The IRS needs this information to insure compliance with section 401(k) and (m) and section 402A.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 157,500 hours.

OMB Number: 1545–1756.

Type of Review: Extension.

Title: Revenue procedure 2001–56, Demonstration Automobile use.

Form: 8849.

Description: This revenue procedure provides optional simplified methods for determining the value of the use of demonstration automobiles provided to employees by automobile dealerships.

Respondents: Not-for-Profit institutions.

Estimated Total Burden Hours: 100,000 hours.

OMB Number: 1545–1624.

Type of Review: Extension.

Title: Notice 98–52 Cash or Deferred Arrangements; Nondiscrimination; REG–108639–99 (Final) Retirement Plans; Cash or Deferred Arrangements Under Section 401(k) and Matching Contributions.

Description: Section 1433(a) of the Small Business Job Protection Act of 1996 requires that the Service provide nondiscriminatory safe harbors with respect to section 401(k)(12) and section 401(m)(11) for plan years beginning after December 31, 1998. This notice implements that statutory requirement.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 80,000 hours.

OMB Number: 1545–1750.

Type of Review: Extension.

Title: Request for Recovery of Overpayments Under Arbitrage Rebate Provisions.

Forms: 8038–R.

Description: Under Treasury Regulations section 1.148–3(i), bond issuers may recover an overpayment of arbitrage rebate paid to the United States under Internal Revenue Code section 148. Form 8038–R is used to request recovery of any overpayment of arbitrage rebate made under the arbitrage rebate provisions.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 2,458 hours.

OMB Number: 1545–1478.

Type of Review: Extension.

Title: INTL–9–95 (Final) Certain Transfers of Domestic Stock or Securities by U.S. Persons to Foreign Corporation's (TD 8702).

Description: Transfers of stock or securities by U.S. persons in tax-free transactions are treated as taxable transactions when the acquirer is a foreign corporation, unless an exception applies (section 367(a)). Under the regulations, no U.S. person will qualify for an exception unless the U.S. target company complies with certain reporting requirements.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 1,000 hours.

OMB Number: 1545–2084.

Type of Review: Extension.

Title: Foreign Based Importers—Non-Filers.

Description: Foreign corporations are subject to tax on income that is effectively connected with a U.S. trade or business and are required to file form 1120, 1120–f or 1065 reporting taxable income. The respondents will be foreign corporations. The information gathered will be used to determine if the foreign corporation has a U.S. trade or business and is required to file a U.S. Income Tax return.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 30 hours.

OMB Number: 1545–1770.

Type of Review: Extension.

Title: REG–115054–01 (Final)

Treatment of Community Income for Certain Individuals Not Filing Joint Returns.

Description: The regulations provide rules to determine how community income is treated under section 66 for certain married individuals in community property states who do not file joint individual Federal income tax returns. The regulations also reflect changes in the law made by the IRS Restructuring and Reform Act of 1998.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 1 hour.

OMB Number: 1545–2083.

Type of Review: Extension.

Title: Form 8921—Applicable Insurance Contracts Information Return.

Description: To comply with IRC section 6050V, as added by the Pension Protection Act of 2006, an applicable exempt organization must file a Form

8921 for each structured transaction under which it makes reportable acquisitions of applicable insurance contracts. The information gathered will be used by the Treasury to issue a two-year report to Congress.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 1,796,500 hours.

Clearance Officer: Glenn P. Kirkland, (202) 622–3428, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

OMB Reviewer: Alexander T. Hunt, (202) 395–7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

Robert Dahl,

Treasury PRA Clearance Officer.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

[REG–209060–86]

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 an existing notice of final regulation, REG–209060–86 (TD 8851), Return Requirement for United States Persons Acquiring or Disposing of an Interest in a Foreign Partnership, or Whose Proportional Interest in a Foreign Partnership Changes (§ 1.6046-A).

DATES: Written comments should be received on or before *April 22, 2008* to be assured of consideration.

ADDRESSES: Direct all written comments to Glenn P. Kirkland, Internal Revenue Service, Room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of this regulation should be directed to R. Joseph Durbala, (202)

622–3634, Internal Revenue Service, Room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the Internet at *RJoseph.Durbala@irs.gov*.

SUPPLEMENTARY INFORMATION:

Title: Return Requirement for United States Persons Acquiring or Disposing of an Interest in a Foreign Partnership, or Whose Proportional Interest in a Foreign Partnership Changes.

OMB Number: 1545–1646.

Regulation Project Number: REG–209060–86.

Abstract: Section 6046A requires U.S. persons to provide certain information with respect to the acquisition or disposition of a 10-percent interest in, or a 10-percent change in ownership of, a foreign partnership. This regulation provides reporting rules to identify U.S. persons with significant interests in foreign partnerships to ensure the correct reporting of items with respect to these interests.

Current Actions: There is no change to this existing regulation.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, individuals or households and not-for-profit institutions.

The burden is reflected in the burden of Form 8865.

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