

Form 8942 will be used to apply for certification and credit.

Affected Public: Businesses or other for-profits.

Estimated Annual Burden Hours: 14,545.

Brenda Simms,

Treasury PRA Clearance Officer.

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

January 27, 2014.

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 March 3, 2014 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 and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8141, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submission(s) may be obtained by calling (202) 622-1295, emailing PRA@treasury.gov, or the entire information collection request may be found at www.reginfo.gov.

Internal Revenue Service (IRS)

OMB Number: 1545-0140.

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

Title: Form 2210, Underpayment of Estimated Tax by Individuals, Estate, and Trusts; Form 2210-F, Underpayment of Estimated Tax by Farmers and Fishermen.

Form: Form 2210, Form 2210-F.

Abstract: Internal Revenue Code section 6654 imposes a penalty for failure to pay estimated tax. These forms are used by taxpayers to determine whether they are subject to the penalty and to compute the penalty if it applies. The IRS uses this information to

determine whether the taxpayer is subject to the penalty and to verify the penalty amount.

Affected Public: Individuals or households; businesses or other for-profits; and farms.

Estimated Annual Burden Hours: 2,405,663.

OMB Number: 1545-0531.

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

Title: Form 706-NA, United States Estate (and Generation-Skipping Transfer) Tax Return, Estate of nonresident not a citizen of the United States.

Form: Form 706-NA.

Abstract: Under section 6018, executors must file estate tax returns for nonresident non-citizens that had property in the U.S. Executors use Form 706-NA for this purpose. IRS uses the information to determine correct tax and credits.

Affected Public: Individuals or households.

Estimated Annual Burden Hours: 3,584.

OMB Number: 1545-0807.

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

Title: (TD 7533) Final, DISC Rules on Procedure and Administration; Rules on Export Trade Corporations, and (TD 7896) Final, Income from Trade Shows.

Abstract: Section 1.6071-1(b) requires that when a taxpayer files a late return for a short period, proof of unusual circumstances for late filing must be given to the District Director. Sections 1.6072(b),(c),(d), and (e) of the IRC deal with the filing dates of certain corporate returns. Regulation section 1.6072-2 provides additional information concerning these filing dates. The information is used to ensure timely filing of corporate income tax returns.

Affected Public: Individuals or households; Businesses or other for-profits; not-for-profit institutions; farms; and State, local, or tribal governments.

Estimated Annual Burden Hours: 3,104.

OMB Number: 1545-1056.

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

Title: REG-209020-86 (formerly INTL-61-86) NPRM & Temporary Foreign Tax Credit; Notification and Adjustment Due to Foreign Tax Redeterminations.

Abstract: Section 905(c) requires that a taxpayer notify the Internal Revenue Service of a change in the taxpayer's

foreign income tax liability that may affect its foreign tax credit. New 1.905-4T provides rules concerning the time, manner, and contents of such notification. Should the taxpayer fail to notify the IRS, penalties under section 6689 may be imposed. Respondents are U.S. taxpayers that claim a foreign tax credit under sections 901, 902, or 960.

Affected Public: Individuals or households; businesses or other for-profits.

Estimated Annual Burden Hours: 54,000.

OMB Number: 1545-1058.

Type of Review: Revision of a currently approved collection.

Title: Form 8655-Reporting Agent Authorization; Revenue Procedure 2012-32.

Form: Form 8655.

Abstract: Revenue Procedure 2007-38 tells the clients of reporting agents how to monitor the tax deposits agents make for them. It obligates reporting agents to remind their clients regularly of this retained tax obligation. The Service may on occasion seek the notices to monitor reporting agent compliance with the notice rules and to document that clients have been informed of the clients' retained tax obligations. Revenue Procedure 2012-32 modifies and supersedes Rev. Proc. 2007-38 and provides the requirements for completing and submitting Form 8655, Reporting Agent Authorization (Authorization). An Authorization allows a taxpayer to designate a Reporting Agent to perform certain acts on behalf of a taxpayer.

Form 8655: Allows a taxpayer to designate a reporting agent to file certain employment tax returns electronically, and to submit Federal tax deposits. This form allows IRS to disclose tax account information and to provide duplicate copies of taxpayer correspondence to authorized agents. Reporting agents are persons or organizations preparing and filing electronically the federal tax returns and/or submitting federal tax deposits.

Affected Public: Private sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 819,050.

OMB Number: 1545-1596.

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

Title: Request for Innocent Spouse Relief.

Form: Form 8857, Form 8857(SP).

Abstract: Section 6103(e) of the Internal revenue code allows taxpayers to request, and IRS to grant, "innocent spouse" relief when: taxpayer filed a

joint return with tax substantially understated; taxpayer establishes no knowledge of or benefit from, the understatement; and it would be inequitable to hold the taxpayer liable. GAO Report GAO/GGD-97-34 recommended that IRS develop a form to make relief easier for the public to request.

Affected Public: Individuals or households.

Estimated Annual Burden Hours: 240,500.

OMB Number: 1545-1622.

Type of Review: Revision of a currently approved collection.

Title: Form 8866—Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method.

Form: Form 8866.

Abstract: Taxpayers depreciating property under the income forecast method and placed in service after September 13, 1995, must use Form 8866 to compute and report interest due or to be refunded under IRC 167(g)(2). The IRS uses Form 8866 to determine if the interest has been figured correctly.

Affected Public: Individuals or households; businesses or other for-profits.

Estimated Annual Burden Hours: 45,738.

OMB Number: 1545-1886.

Type of Review: Revision of a currently approved collection.

Title: Revenue Procedure 2004-35, Late Spousal S Corp Consents in Community Property States.

Abstract: This revenue procedure requires the collection of certain information in order for the taxpayer to gain relief for late shareholder consents for Subchapter S elections. The information is designed to make sure that applications for relief meet the requirements set out in the revenue procedure.

Affected Public: Businesses or other for-profits.

Estimated Annual Burden Hours: 200.

OMB Number: 1545-1892.

Type of Review: Revision of a currently approved collection.

Title: REG-153841-02 (TD 9208) (Final), Election Out of GST Deemed Allocations.

Abstract: The information collected will be used by the IRS to identify the trusts to which the election or termination of election will apply. The collection of information in this proposed regulation is in sections 26.2632-1(b)(2)(ii), 26.2632-1(b)(2)(iii), and 26.2632-1(b)(2). This information is required by the IRS for taxpayers who elect to have the automatic allocation

rules not apply to the current transfer and/or to future transfers to the trust or to terminate such election. This information is also required by the IRS for taxpayers who elect to treat trusts described in section 2632(c)(3)(B)(i) through (vi) as generation-skipping transfer (GST) trusts or to terminate such election.

Affected Public: Individuals or households.

Estimated Annual Burden Hours: 12,500.

OMB Number: 1545-1902.

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

Title: Qualified Severance of a Trust for Generation-Skipping Transfer (GST) Tax Purposes (TD 9348—Final).

Abstract: This regulation requires taxpayers to report a qualified severance by filing a Form 706-GS(T), or such other form that may be published by the Internal Revenue Service in the future that is specifically designated to be utilized to report qualified severances. Where Form 706-GS(T) is used, the filer should attach a Notice of Qualified Severance to the return that clearly identifies the trust that is being severed and the new trusts created as a result of the severance. The Notice must also provide the inclusion ratio of the trust that was severed and the inclusion ratios of the new trusts resulting from the severance. The information collected will be used by the IRS to identify the trusts being severed and the new trusts created upon severance. The collection of information is required in order to have a qualified severance. If there were no reporting requirement, the IRS would be unable to achieve its objectives.

Affected Public: Individuals or households.

Estimated Annual Burden Hours: 12,500.

OMB Number: 1545-2066.

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

Title: Notice of Recapture Event for New Markets Credit.

Form: Form 8874-B.

Abstract: Form 8874-B, Notice of Recapture Event for New Markets Credit, was developed because qualified community development entities (CDEs) must provide taxpayers holding a qualified equity investment with a completed Form 8874-B when a recapture event occurs. Regulations section 1.45D-1(g)(2)(i)(B).

Affected Public: Individuals or households; businesses or other for-profits.

Estimated Annual Burden Hours: 2,755.

OMB Number: 1545-2070.

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

Title: Rev. Proc. 2007-48 Rotable Spare Parts Safe Harbor Method.

Abstract: The information for which the agency is requesting to collect will support a taxpayer's claim for eligibility to use the safe harbor method of accounting for rotatable spare parts provided in the proposed revenue procedures. The information will be submitted as a supporting schedule for the Form 3115, Application for Change in Accounting Method.

Affected Public: Businesses or other for-profits.

Estimated Annual Burden Hours: 75.

Brenda Simms,

Treasury PRA Clearance Officer.

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DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

[Docket No. TTB-2014-0002]

Proposed Information Collections; Comment Request

AGENCY: Alcohol and Tobacco Tax and Trade Bureau; Treasury.

ACTION: Notice and request for comments.

SUMMARY: As part of our continuing effort to reduce paperwork and respondent burden, and as required by the Paperwork Reduction Act of 1995, we invite comments on the proposed or continuing information collections listed below in this notice.

DATES: We must receive your written comments on or before April 1, 2014.

ADDRESSES: Please note that TTB has adopted a new method for receiving public comments on its information collections. As described below, you may send comments on the information collections listed in this document using the "Regulations.gov" online comment form for this document, or you may send written comments via U.S. mail or hand delivery. TTB no longer accepts public comments via email or fax.

- <http://www.regulations.gov>: Use the comment form for this document posted within Docket No. TTB-2014-0002 on "Regulations.gov," the Federal e-rulemaking portal, to submit comments via the Internet;