

Approved: April 13, 2010.

Allan Hopkins,

Tax Analyst,

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Revenue Procedure 2004-18

**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 Revenue Procedure 2004-18, Average Area Purchase Price Safe Harbors and Nationwide Purchase Prices under section 143.

**DATES:** Written comments should be received on or before June 21, 2010 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Steve Bronson, Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the revenue procedure 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:* Average Area Purchase Price Safe Harbors and Nationwide Purchase Prices under section 143.

*OMB Number:* 1545-1877.

*Revenue Procedure Number:* Revenue Procedure 2004-18.

*Abstract:* Revenue Procedure 2004-18 provides issuers of qualified mortgage bonds, as defined in section 143(a) of the Internal Revenue Code, and issuers of mortgage credit certificates, as defined in section 25(c), with (1) nationwide average purchase prices for residences located in the United States, and (2) average area purchase price safe

harbors for residences located in statistical areas in each State, the District of Columbia, Puerto Rico, the Northern Mariana Islands, American Samoa, the Virgin Islands, and Guam.

*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:* State, local and Tribal governments.

*Estimated Number of Recordkeepers:* 60.

*Estimated Time per Recordkeeper:* 15 minutes.

*Estimated Total Annual Burden Hours:* 15.

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.

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## DEPARTMENT OF THE TREASURY

### Office of Foreign Assets Control

#### Designation of Two Individuals Pursuant to Executive Order 13224

**AGENCY:** Office of Foreign Assets Control, Treasury.

**ACTION:** Notice.

**SUMMARY:** The Treasury Department's Office of Foreign Assets Control ("OFAC") is publishing the names of two newly-designated individuals whose property and interests in property are blocked pursuant to Executive Order 13224 of September 23, 2001, "Blocking Property and Prohibiting Transactions With Persons Who Commit, Threaten To Commit, or Support Terrorism."

**DATES:** The designation by the Director of OFAC of the two individuals identified in this notice, pursuant to Executive Order 13224, is effective on April 15, 2010.

**FOR FURTHER INFORMATION CONTACT:** Assistant Director, Compliance Outreach & Implementation, Office of Foreign Assets Control, Department of the Treasury, Washington, DC 20220, *tel.*: 202/622-2490.

#### SUPPLEMENTARY INFORMATION:

##### Electronic and Facsimile Availability

This document and additional information concerning OFAC are available from OFAC's Web site ([www.treas.gov/ofac](http://www.treas.gov/ofac)) or via facsimile through a 24-hour fax-on-demand service, *tel.*: 202/622-0077.

##### Background

On September 23, 2001, the President issued Executive Order 13224 (the "Order") pursuant to the International Emergency Economic Powers Act, 50 U.S.C. 1701-1706, and the United Nations Participation Act of 1945, 22 U.S.C. 287c. In the Order, the President declared a national emergency to address grave acts of terrorism and threats of terrorism committed by foreign terrorists, including the September 11, 2001, terrorist attacks in New York, Pennsylvania, and at the Pentagon. The Order imposes economic sanctions on persons who have committed, pose a significant risk of committing, or support acts of terrorism. The President identified in the Annex to the Order, as amended by Executive Order 13268 of July 2, 2002, 13 individuals and 16 entities as subject to the economic sanctions. The Order was further amended by Executive Order 13284 of January 23, 2003, to reflect the creation of the Department of Homeland Security.

Section 1 of the Order blocks, with certain exceptions, all property and interests in property that are in or hereafter come within the United States or the possession or control of United States persons, of: (1) Foreign persons listed in the Annex to the Order; (2) foreign persons determined by the Secretary of State, in consultation with the Secretary of the Treasury, the Secretary of the Department of 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 April 15, 2010 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 individuals whose property and interests in property are blocked pursuant to Executive Order 13224.

The list of designees is as follows:

1. MAZHAR, Mohammed (a.k.a. AZHAR, Mohammad; a.k.a. MAHAZAR, Maulawi Mohammad; a.k.a. MAZAR, Hakim Muhammed; a.k.a. MAZAR, Maulana; a.k.a. MAZHAR, Hakeem Mohammad; a.k.a. MAZHAR, Hakim; a.k.a. MAZHAR, Maulana Hakim Mohammad; a.k.a. MAZHAR, Mohammad; a.k.a. MAZHAR, Molana;

a.k.a. MAZHAR, Molavi Muhammad), ST 1/A, Block 2, Gulshan-e-Iqbal, Karachi, Pakistan; DOB 5 Oct 1951; POB Azamgarh, Uttar Pradesh, India; nationality Pakistan; Passport KZ 550207 (Pakistan); alt. Passport G154297 (Pakistan); alt. Passport KC550207 (Pakistan) (individual) [SDGT].

2. RAHIM, Mufti Abdul (a.k.a. HALIM, Mufti Muabdul; a.k.a. RAHEEM, Mufti Abdul; a.k.a. RAHIM, Mufti Abdur; a.k.a. "USTAAD SHEHEB"), Karachi, Pakistan; DOB circa 1955; alt. DOB circa 1964; POB Sarghoda region, Punjab Province, Pakistan; nationality Pakistan (individual) [SDGT].

Dated: April 15, 2010.

**Barbara C. Hammerle,**

*Acting Director, Office of Foreign Assets Control.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Internal Revenue Service Advisory Council (IRSAC); Nominations

**AGENCY:** Internal Revenue Service, Department of Treasury.

**ACTION:** Request for Applications.

**SUMMARY:** The Internal Revenue Service (IRS) requests applications of individuals to be considered for selection as Internal Revenue Service Advisory Council (IRSAC) members. Nominations should describe and document the proposed member's qualification for IRSAC membership, including the applicant's knowledge of Circular 230 regulations and the applicant's past or current affiliations and dealings with the particular tax segment or segments of the community that the applicant wishes to represent on the council. Applications will be accepted for current vacancies from qualified individuals and from professional and public interest groups that wish to have representatives on the IRSAC. The IRSAC is comprised of no more than thirty-five (35) appointed members; approximately twenty of these appointments will expire in December 2010. It is important that the IRSAC continue to represent a diverse taxpayer and stakeholder base. Accordingly, to maintain membership diversity, selection is based on the applicant's qualifications as well as areas of expertise.

The Internal Revenue Service Advisory Council (IRSAC) provides an organized public forum for IRS officials

and representatives of the public to discuss relevant tax administration issues. The council advises the IRS on issues that have a substantive effect on federal tax administration. As an advisory body designed to focus on broad policy matters, the IRSAC reviews existing tax policy and/or recommends policies with respect to emerging tax administration issues. The IRSAC suggests operational improvements, offers constructive observations regarding current or proposed IRS policies, programs, and procedures, and advises the IRS with respect to issues having substantive effect on federal tax administration.

**DATES:** Written applications must be postmarked or faxed on or before June 18, 2010.

**ADDRESSES:** Applications should be sent to National Public Liaison, CL:NPL:P, Room 7559 IR, 1111 Constitution Avenue, NW., Washington, DC 20224, Attn: Lorenza Wilds; or by e-mail: \*[public\\_liaison@irs.gov](mailto:public_liaison@irs.gov). Applications may be submitted by mail to the address above or faxed to 202-927-4123.

Application packages are available on the Tax Professional's Page, which is located on the IRS Internet Web site at <http://www.irs.gov/taxpros/index.html>.

**FOR FURTHER INFORMATION CONTACT:** Ms. Lorenza Wilds, 202-622-6440 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** IRSAC was authorized under the Federal Advisory Committee Act, Public Law No. 92-463., the first Advisory Group to the Commissioner of Internal Revenue—or the Commissioner's Advisory Group ("CAG")—was established in 1953 as a "national policy and/or issue advisory committee." Renamed in 1998, the Internal Revenue Service Advisory Council (IRSAC) reflects the agency-wide scope of its focus as an advisory body to the entire agency. The IRSAC's primary purpose is to provide an organized public forum for senior IRS executives and representatives of the public to discuss relevant tax administration issues.

Conveying the public's perception of IRS activities, the IRSAC is comprised of individuals who bring substantial, disparate experience and diverse backgrounds on the Council's activities. Membership is balanced to include representation from the taxpaying public, the tax professional community, small and large businesses, state tax administration, and the payroll community.

IRSAC members are appointed by the Commissioner of the Internal Revenue Service and serve a term of three years. There are four subcommittees of IRSAC,