

Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury PRA Clearance Officer, Department of the Treasury, 1750 Pennsylvania Avenue, NW., Suite 11010, Washington, DC 20220.

Dates: Written comments should be received on or before August 27, 2010 to be assured of consideration.

Community Development Financial Institutions (CDFI) Fund

OMB Number: 1559-0027.

Type of Review: Revision of a currently approved information collection.

Title: CDFI Program and NMTC Program Annual Report including CIIS.
Description: The mission is to expand the capacity of financial institutions to provide credit, capital and financial services to underserved populations and communities in the United States. The CDFI Fund's strategic goal is to improve the economic conditions of underserved communities by providing capital and technical assistance to CDFIs, capital to insured depository institutions, and NMTC allocations to Community Development Entities (CDEs), which provide credit, capital, financial services, and development services to these markets. The CDFI Fund certifies entities as CDFIs and/or CDEs.

Estimated Total Burden Hours: 38,073 hours.

CDFI Fund Clearance Officer: Ashanti McCallum, Community Development Financial Institutions Fund, Department of the Treasury, 601 13th Street, NW., Suite 200 South, Washington, DC 20005; (202) 622-9018.

OMB Reviewer: Shagufta Ahmed, Office of Management and Budget, New Executive Office Building, Room 10235, Washington, DC 20503; (202) 395-7873.

Dawn D. Wolfgang,

Treasury PRA Clearance Officer.

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

July 23, 2010.

The Department of the Treasury will submit the following public information collection requirements 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. A copy of the submissions may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding

these information collections should be addressed to the OMB reviewer listed and to the Treasury PRA Clearance Officer, Department of the Treasury, 1750 Pennsylvania Avenue, NW., Suite 11010, Washington, DC 20220.

Dates: Written comments should be received on or before August 27, 2010 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0004.

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

Title: Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding.

Form: SS-8.

Abstract: Form SS-8 is used by employers and workers to furnish information to IRS in order to obtain a determination as to whether a worker is an employee for purposes of Federal employment taxes and income tax withholding. IRS uses this information to make the determination.

Respondents: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 101,464 hours.

OMB Number: 1545-0008.

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

Title: Wage and Tax Statements W-2/W-3 series.

Forms: W-2, W-2C, W-2AS, W-2GU, W-2VI, W-3, W-3C, W-3CPR, W-3PR, W-3SS.

Abstract: Section 6051 of the Internal Revenue Code requires employers to furnish income and withholding statements to employees and to the IRS. Employers report income and withholding information on Form W-2. Forms W-2AS, W-2GU, and W-2VI are variations of the W-2 for use in U.S. possessions. The W-3 series forms transmit W-2 series forms to SSA for processing. The W-2c and W-3c series are used to correct previously filed forms.

Respondents: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 1 hour.

OMB Number: 1545-0047.

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

Title: Return of Organization Exempt From Income Tax Under Section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation).

Forms: 990 and 990-EZ and related schedules A-M and R.

Abstract: Form 990 is needed to determine that IRC section 501(a) tax-exempt organizations fulfill the operating conditions within the limitations of their tax exemption.

Respondents: Private Sector: Not-for-profits institutions.

Estimated Total Burden Hours: 4,126,068 hours.

OMB Number: 1545-0092.

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

Title: U.S. Income Tax Return for Estates and Trusts.

Form: 1041 and related Schedules D, I, J, and K-1.

Abstract: IRC section 6012 requires that an annual income tax return be filed for estates and trusts. Data is used to determine that the estates, trusts, and beneficiaries filed the proper returns and paid the correct tax. IRC section 59 requires the fiduciary to recompute the distributable net income on a minimum tax basis.

Respondents: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 27,478,960 hours.

OMB Number: 1545-0134.

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

Title: Application to Adopt, Change, or Retain a Tax Year.

Form: 1128.

Abstract: Form 1128 is needed in order to process taxpayers' request to change their tax year. All information requested is used to determine whether the application should be approved. Respondents are taxable and nontaxable entities including individuals, partnerships, corporations, estates, tax-exempt organizations and cooperatives.

Respondents: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 232,066 hours.

OMB Number: 1545-0367.

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

Title: Transmittal of Information Returns Reported Magnetically.

Form: 4804.

Abstract: 26 U.S.C. 6041 and 6042 require all persons engaged in a trade or business and making payments of taxable income to file reports of this income with the IRS. In certain cases, this information must be filed on magnetic media. Form 4804 is used to provide signature and balancing totals for magnetic media filers of information returns.

Respondents: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 20,902 hours.

OMB Number: 1545–0582.

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

Title: Form 1139; Corporation Application for Tentative Refund.

Form: 1139.

Abstract: Form 1139 is filed by corporations that expect to have a net operating loss, net capital loss, or unused general business credits carried back to a prior tax year. IRS uses Form 1139 to determine if the amount of the loss or unused credits is proper.

Respondents: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 165,938 hours.

OMB Number: 1545–0720.

Type of Review: Revision of a currently approved collection.

Title: Form 8038, Information Return for Tax-Exempt Private Activity Bond Issues, Form 8038–G, Information Return for Tax-Exempt Governmental Obligation, and Form 8038–GC, Information Return for Small Tax-Exempt Governmental Bond Issues, Leases, and Installment Sales.

Form: 8038, 8038–G, and 8038–GC.

Abstract: Issuers of state or local bonds must comply with certain information reporting requirements contained in Internal Revenue Code section 149 to qualify for tax exemption. The information must be reported by the issuers about bonds issued by them during each preceding calendar quarter. Forms 8038, 8038–G, and 8038–GC are used to provide the IRS with the information required by Code section 149 and to monitor the requirements of Code sections 141 through 150.

Respondents: State, Local, and Tribal Governments; Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 845,394 hours.

OMB Number: 1545–0732.

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

Title: LR–236–81 Final (TD 8251) Credit for Increasing Research Activity.

Abstract: This regulation provides rules for the credit for increasing research activities. Internal Revenue Code section 41(f) provides that commonly controlled groups of taxpayers shall compute the credit as if they are single taxpayer. The credit allowed to a member of the group is a portion of the group's credit. Section 1.41–8(d) of the regulation permits a corporation that is a member of more than one group to designate which

controlled group they will be aggregated with for the purposes of Code section 41(f).

Respondents: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 63 hours.

OMB Number: 1545–0763.

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

Title: LR–200–76 (Final) Qualified Conservation Contributions.

Abstract: The information is necessary to comply with various substantive requirements of section 170(h), which describes situations in which a taxpayer is entitled to an income tax deduction for a charitable contribution for conservation purposes of a partial interest in real property.

Respondents: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 1,250 hours.

OMB Number: 1545–0908.

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

Title: Form 8282, Donee Information Return (Sale, Exchange or Other Disposition of Donated Property); Form 8283, Noncash Charitable Contributions.

Forms: 8282 and 8283.

Abstract: Internal Revenue Code section 170(a)(1) and regulation section 1.170A–13(c) require donors of property valued over \$5,000 to file certain information with their tax return in order to receive the charitable contribution deduction. Form 8283 is used to report the required information. Code section 6050L requires donee organizations to file an information return with the IRS if they dispose of the property received within two years. Form 8282 is used for this purpose.

Respondents: Individuals or Households.

Estimated Total Burden Hours: 7,805,692 hours.

OMB Number: 1545–0990.

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

Title: Form 8610, Annual Low-Income Housing Credit Agencies Report, and Schedule A (Form 8610), Carryover Allocation of Low-Income Housing Credit.

Form: 8610 and Schedule A (8610).

Abstract: State housing credit agencies (Agencies) are required by Code section 42(l)(3) to report annually the amount of low-income housing credits that they allocated to qualified buildings during the year. Agencies report the amount allocated to the

building owners and to the IRS in Part I of Form 8609. Carryover allocations are reported to the Agencies in carryover allocation documents. The Agencies report the carryover allocations to the IRS on Schedule A (Form 8610). Form 8610 is a transmittal and reconciliation document for Forms 8609, Schedule A (Form 8610), binding agreements, and election statements.

Respondents: State, Local and Tribal Governments.

Estimated Total Burden Hours: 6,529 hours.

OMB Number: 1545–1036.

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

Title: Election to Have a Tax Year Other Than a Required Tax Year.

Form: 8716.

Abstract: Form 8716 is filed by partnerships, S Corporations, and personal service corporations, under section 444(a), to elect to retain or to adopt a tax year that is not a required tax year. The form provides the IRS with information to determine that the section 444(a) election is properly made and identifies the tax year to be retained, changed, or adopted.

Respondents: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 204,400 hours.

OMB Number: 1545–1117.

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

Title: Notice 89–61, Imported Substances; Rules for Filing a Petition.

Abstract: Section 4671 of the Internal Revenue Code imposes a tax on the sale or use of certain imported taxable substances by the importer. Code section 4672 provides an initial list of taxable substances and provides that importers and exporters may petition the Secretary of the Treasury to modify the list. Notice 89–61 sets forth the procedures to be followed in petitioning the Secretary.

Respondents: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 100 hours.

OMB Number: 1545–1212.

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

Title: U.S. Estate Tax Return for Qualified Domestic Trusts.

Form: 706–QDT.

Abstract: Form 706–QDT is used by the trustee or the designated filer to compute and report the Federal estate tax imposed on qualified domestic trusts by C section 2056A. IRS uses the

information to enforce this tax and to verify that the tax has been properly computed.

Respondents: Individuals or Households.

Estimated Total Burden Hours: 357 hours.

OMB Number: 1545–1226.

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

Title: FI–59–89 (Final) Proceeds of Bonds used for Reimbursement.

Abstract: This regulation clarifies when the allocation of bond proceeds to reimburse expenditures previously made by an issuer of the bond is treated as an expenditure of the bond proceeds. The issuer must express a reasonable official intent, on or prior to the date of payment, to reimburse the expenditure in order to assure that the reimbursement is not a device to evade requirements imposed by the Internal Revenue Code with respect to tax exempt bonds.

Respondents: State, Local, and Tribal Governments.

Estimated Total Burden Hours: 6,000 hours.

OMB Number: 1545–1296.

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

Title: PS–27–91 (Final) Procedural Rules for Excise Taxes Currently Reportable on Form 720, PS–8–95 (Final) Deposits of Excise Taxes.

Abstract: Internal Revenue Code section 6302(c) authorizes the use of Government depositories for the receipt of taxes imposed under the internal revenue laws. These regulations provide reporting and recordkeeping requirements related to return, payments, and deposits of tax for excise taxes currently reportable on Form 720.

Respondents: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 242,350 hours.

OMB Number: 1545–1461.

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

Title: INTL–24–94 (Final) Taxpayer Identifying Numbers (TINs).

Abstract: This regulation relates to requirements for furnishing a taxpayer identifying number on returns, statements, or other documents. Procedures are provided for requesting a taxpayer identifying number for certain alien individuals for whom a social security number is not available. The regulation also requires foreign persons to furnish a taxpayer identifying number on their tax returns.

Respondents: Individuals or Households.

Estimated Total Burden Hours: 1 hour.

OMB Number: 1545–1668.

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

Title: Return of U.S. Persons With Respect to Certain Foreign Partnerships. *Form:* 8865.

Abstract: The Taxpayer Relief Act of 1997 significantly modified the information reporting requirements with respect to foreign partnerships. The Act made the following three changes: (1) Expanded section 6038B to require U.S. persons transferring property to foreign partnerships in certain transactions to report those transfers; (2) expanded section 6038 to require certain U.S. Partners of controlled foreign partnerships to report information about the partnerships; and (3) modified the reporting required under section 6046A with respect to acquisitions and dispositions of foreign partnership interests.

Respondents: Private sector: Businesses or other for-profits.

Estimated Total Burden Hours: 296,124 hours.

OMB Number: 1545–1703.

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

Title: Return Post Card for the Community Based Outlet Participants. *Form:* 12815.

Abstract: This post card is used by the Community Based Outlet Program (CBOP) participants (*i.e.* grocery stores/ pharmacies, copy centers, corporations, credit unions, city/county governments) to order products. The post card will be returned to the Western Area Distribution Center for processing.

Respondents: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 834 hours.

OMB Number: 1545–1708.

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

Title: Publication 1345, Handbook for Authorized IRS e-file Providers.

Abstract: This publication provides important information for Authorized IRS e-file Providers of Individual Income Tax Returns, including information regarding return submission, record keeping requirements, payment options, and refunds.

Respondents: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 6,023,762 hours.

OMB Number: 1545–1730.

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

Title: REG–114998–99 (TD 8941—Final) Obligations of States and Political Subdivisions.

Abstract: Section 142(f)(4) of the Internal Revenue Code of 1986 permits a person engaged in the local furnishing of electric energy or gas that uses facilities financed with exempt facility bonds under section 142(a)(8) and that expands its service area in a manner inconsistent with the requirements of sections 142(a)(8) and 142(f) to make an election to ensure that those bonds will continue to be treated as tax-exempt bonds. The final regulations (1.142(f)–1) set forth the required time and manner of making this statutory election.

Respondents: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 15 hours.

OMB Number: 1545–1733.

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

Title: Carrier Summary Report.

Form: 720–CS.

Abstract: Representatives of the motor fuel industry, state governments, and the Federal government are working to ensure compliance with excise taxes on motor fuels. This joint effort has resulted in a system to track the movement of all products to and from terminals. Form 720–CS is an information return that will be used by carriers to report their monthly deliveries and receipts of products to and from terminals.

Respondents: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 183,027 hours.

OMB Number: 1545–1734.

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

Title: Terminal Operator Report.

Form: 720–TO.

Abstract: Representatives of the motor fuel industry, state governments, and the Federal government are working to ensure compliance with excise taxes on motor fuels. This joint effort has resulted in a system to track the movement of all products to and from terminals. Form 720–TO is an information return that will be used by terminal operators to report their monthly receipts and disbursements of products.

Respondents: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 2,347,020 hours.

OMB Number: 1545–1862.

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

Title: Information Regarding Request for Refund of Social Security Tax Erroneously Withheld on Wages Received by a Nonresident Alien on an F, J, or M Type Visa.

Form: 8316.

Abstract: Certain foreign students and other nonresident visitors are exempt from FICA tax for services performed as specified in the Immigration and Naturalization Act. Applicants for refund of this FICA tax withheld by their employer must complete Form 8316 to verify that they are entitled to a refund of the FICA, that the employer has not paid back any part of the tax withheld and that the taxpayer has attempted to secure a refund from his/her employer.

Respondents: Individuals or Households.

Estimated Total Burden Hours: 5,500 hours.

OMB Number: 1545–1872.

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

Title: Request for Transcript of Tax Return.

Form: 4506–T.

Abstract: Internal Revenue Code section 7513 allows taxpayers to request a copy of a tax return or related products. Form 4506–T is used to request all products except copies of returns. The information provided will be used to search the taxpayers account and provide the requested information and to ensure that the requestor is the taxpayer or someone authorized by the taxpayer to obtain the documents requested.

Respondents: Individuals or Households.

Estimated Total Burden Hours: 555,600 hours.

OMB Number: 1545–2042.

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

Title: IRS e-file Signature Authorization for Form 1065.

Form: 8879–PE.

Abstract: Form 8879–PE, IRS e-file Signature Authorization for Form 1065, was developed for modernized e-file for partnerships under Internal Revenue Code sections 6109 and 6103.

Respondents: Private sector: Businesses or other for-profits.

Estimated Total Burden Hours: 2,025 hours.

OMB Number: 1545–2044.

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

Title: RP–104401–05 (Rev Proc 2006–54), Procedures for Requesting Competent Authority Assistance Under Tax Treaties.

Abstract: Taxpayers who believe that the actions of the United States, a treaty country, or both, result or will result in taxation that is contrary to the provisions of an applicable tax treaty are required to submit the requested information in order to receive assistance from the IRS official acting as the U.S. competent authority. The information is used to assist the taxpayer in reaching a mutual agreement with the IRS and the appropriate foreign competent authority.

Respondents: Individuals or Households.

Estimated Total Burden Hours: 9,000 hours.

OMB Number: 1545–2050.

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

Title: Notice 2006–109—Interim Guidance Regarding Supporting Organizations and Donor Advised Funds.

Abstract: Notice 2006–109 provides interim guidance regarding application of new or revised requirements under sections 1231 and 1241–1244 of the Pension Protection Act of 2006. It also provides interim relief from application of new excise taxes on private foundation grants to supporting organizations and on sponsoring organizations of donor advised funds.

Respondents: Private Sector: Not-for-profit institutions.

Estimated Total Burden Hours: 612,294 hours.

Bureau Clearance Officer: R. Joseph Durbala, Internal Revenue Service, 1111 Constitution Avenue, NW., Room 6129, Washington, DC 20224; (202) 622–3634.

OMB Reviewer: Shagufta Ahmed, Office of Management and Budget, New Executive Office Building, Room 10235, Washington, DC 20503; (202) 395–7873.

Dawn D. Wolfgang,

Treasury PRA Clearance Officer.

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DEPARTMENT OF THE TREASURY

Office of Foreign Assets Control

Additional Designations, Foreign Narcotics Kingpin Designation Act

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 entities whose property and interests in property have been blocked pursuant to the Foreign Narcotics Kingpin Designation Act ("Kingpin Act") (21 U.S.C. 1901–1908, 8 U.S.C. 1182).

DATES: The designation by the Director of OFAC of the two entities identified in this notice pursuant to section 805(b) of the Kingpin Act is effective on July 22, 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 on OFAC's Web site (<http://www.treas.gov/ofac>) or via facsimile through a 24-hour fax-on-demand service, *tel.*: (202) 622–0077.

Background

The Kingpin Act became law on December 3, 1999. The Kingpin Act establishes a program targeting the activities of significant foreign narcotics traffickers and their organizations on a worldwide basis. It provides a statutory framework for the President to impose sanctions against significant foreign narcotics traffickers and their organizations on a worldwide basis, with the objective of denying their businesses and agents access to the U.S. financial system and the benefits of trade and transactions involving U.S. companies and individuals.

The Kingpin Act blocks all property and interests in property, subject to U.S. jurisdiction, owned or controlled by significant foreign narcotics traffickers as identified by the President. In addition, the Secretary of the Treasury consults with the Attorney General, the Director of the Central Intelligence Agency, the Director of the Federal Bureau of Investigation, the Administrator of the Drug Enforcement Administration, the Secretary of Defense, the Secretary of State, and the