

**Title:** EE-63-88 (Final and temporary regulations) Taxation of Fringe Benefits and Exclusions From Gross Income for Certain Fringe Benefits; IA-140-86 (Temporary) Fringe Benefits; Listed Property.

**Abstract:** This regulation provides guidance on the tax treatment of taxable and nontaxable fringe benefits and general and specific rules for the valuation of taxable fringe benefits in accordance with Code sections 61 and 132. The regulation also provides guidance on exclusions from gross income for certain fringe benefits. IA-140-86 This regulation provides guidance relating to the requirement that any deduction or credit with respect to business travel, entertainment, and gift expenses be substantiated with adequate records in accordance with Code section 274(d).

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

**Estimated Total Burden Hours:** 37,922,688.

**OMB Number:** 1545-1809.

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

**Title:** Form 8882—Credit for Employer-Provided Child Care Facilities and Services.

**Form:** 8882.

**Abstract:** Qualified employers use Form 8882 to request a credit for employer-provided child care facilities and services. Section 45F provides credit based on costs incurred by an employer in providing childcare facilities and resource and referral services. The credit is 25% of the qualified childcare expenditures plus 10% of the qualified childcare resource and referral expenditures for the tax year, up to a maximum credit of \$150,000 per tax year.

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

**Estimated Total Burden Hours:** 2,459,998.

**OMB Number:** 1545-1996.

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

**Title:** Notice 2006-05, Waiver for Reasonable Cause for Failure to Report Loan Origination Fees and Capitalized Interest.

**Abstract:** This Notice provides information to payees who receive payment of interest on qualified education loans who are unable to comply with the information reporting requirements under section 6050S of the Internal Revenue Code.

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

**Estimated Total Burden Hours:** 5,000.

**OMB Number:** 1545-2155.

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

**Title:** TD 9469 (REG-102822-08) Section 108 Reduction of Tax Attributes for S Corporations.

**Abstract:** The regulation provides guidance to S corporations that must reduce their tax attributes under section 108(b) of the Internal Revenue Code for taxable years in which an S corporation incurs discharge of indebtedness income that is excluded under section 108(a). The regulations affect S corporations and their shareholders. The collection of information in the regulations requires shareholders to inform the S corporation of a shareholder-level tax attribute that the S corporation must reduce under section 108(b). Following the tax attribute reduction, the S corporation must inform the shareholders of the remaining balance, if any, of the shareholder's tax attribute.

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

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

**OMB Number:** 1545-2205.

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

**Title:** Form 1099-K, Merchant Card and Third Party Payments.

**Abstract:** This form is in response to section 3091(a) of Public Law 110-289, the Housing Assistance Tax Act of 2008 (Div. C of the Housing and Economic Recovery Act of 2010). The form reflects payments made in settlement of merchant card and third party network transactions for purchases of goods and/or services made with merchant cards and through third party networks.

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

**Estimated Total Burden Hours:** 18,298.

**Robert Dahl,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2012-26113 Filed 10-23-12; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

October 18, 2012.

The Department of the Treasury will submit the following information collection request 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 November 23, 2012 to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestion 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 at [PRA@treasury.gov](mailto:PRA@treasury.gov).

### FOR FURTHER INFORMATION CONTACT:

Copies of the submission(s) may be obtained by calling (202) 927-5331, email at [PHR@treasury.gov](mailto:PHR@treasury.gov), or the entire information collection request maybe found at [www.reginfo.gov](http://www.reginfo.gov).

### Bureau of the Public Debt (BPD)

**OMB Number:** 1535-0098.

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

**Title:** Claim for Relief on Account of the Non-receipt of United States Savings Bonds.

**Form:** PD F 3062-4.

**Abstract:** Application by owner to request a substitute savings bond or payment in lieu of bond not received.

**Affected Public:** Individuals or Households.

**Estimated Total Burden Hours:** 2,505.

**Robert Dahl,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2012-26121 Filed 10-23-12; 8:45 am]

**BILLING CODE 4810-39-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

October 18, 2012.

The Department of the Treasury will submit the following information collection request 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.

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