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**SUPPLEMENTARY INFORMATION:** On December 3, 2012, the **Federal Register** published a notice at 77 FR 71,680 regarding Docket No. FD 35676 (Sub-No. 1). The notice contained incorrect dates under the **DATES** caption. The **DATES** caption should read:

**DATES:** This decision is effective on December 30, 2012. Petitions to stay must be filed by December 10, 2012. Petitions for reconsideration must be filed by December 20, 2012.

Dated: December 3, 2012.

By the Board, Rachel D. Campbell,  
Director, Office of Proceedings.

**Jeffrey Herzig,**  
*Clearance Clerk.*

[FR Doc. 2012-29587 Filed 12-6-12; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Office of the Comptroller of the Currency

[Docket ID OCC-2012-0018]

#### Mutual Savings Association Advisory Committee

**AGENCY:** Office of the Comptroller of the Currency (OCC), Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** The OCC has determined that the renewal of the charter of the OCC Mutual Savings Association Advisory Committee (MSAAC) is necessary and in the public interest. The OCC hereby gives notice of the renewal of the charter.

**DATES:** The charter of the OCC MSAAC is renewed for a two-year period that began on November 19, 2012.

**FOR FURTHER INFORMATION CONTACT:** Donna Deale, Designated Federal Official, (202) 874-5020, Office of the Comptroller of the Currency, 250 E Street SW., Washington, DC 20219.

**SUPPLEMENTARY INFORMATION:** Notice of the renewal of the MSAAC charter is hereby given, with the approval of the Secretary of the Treasury, pursuant to section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. 2 (1988). The Comptroller of the Currency has determined that the renewal of the MSAAC charter is necessary and in the public interest in order to provide advice and information concerning the current condition of mutual savings associations, the regulatory changes or

other steps the OCC may be able to take to ensure the health and viability of mutual savings associations, and other issues of concern to the existing mutual savings associations, all in accordance with the goals of Section 5(a) of the Home Owners' Loan Act (HOLA), 12 U.S.C. 1464.

Dated: November 30, 2012.

**Thomas J. Curry,**  
*Comptroller of the Currency.*

[FR Doc. 2012-29553 Filed 12-6-12; 8:45 am]

**BILLING CODE 4810-33-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Information Collection Tools

**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 existing final regulation, FI-43-94 (TD 8649), Regulations Under Section 1258 of the Internal Revenue Code of 1986; Netting Rule for Certain Conversion Transactions (§ 1.1258-1); final regulation, REG-252936-96 (TD 8780), Rewards for Information Relating to Violations of Internal Revenue Laws (section 301.7623-1); Revenue Procedure 98-46 and Revenue Procedure 97-44, LIFO Conformity Requirement; final regulation, REG-209322-82 (TD 8841), Return of Partnership Income (§ 1.6031(a)-1); Revenue Procedure 2000-42, Section 1503(d) Closing Agreement Requests; and Notice 2008-33, Credit for New Qualified Alternative Motor Vehicles (Qualified Fuel Cell Motor Vehicles). **DATES:** Written comments should be received on or before February 5, 2013 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Yvette Lawrence, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224. Please send separate comments for each specific information collection listed below. You must reference the

information collection's title, form number, reporting or record-keeping requirement number, and OMB number (if any) in your comment.

#### FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the collection tools should be directed to R. Joseph Durbala, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622-3634, or through the Internet at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

#### SUPPLEMENTARY INFORMATION:

Currently, the IRS is seeking comments concerning the following information collection tools, reporting, and record-keeping requirements:

(1) *Title:* Regulations Under Section 1258 of the Internal Revenue Code of 1986; Netting Rule for Certain Conversion Transactions (§ 1.1258-1).

*OMB Number:* 1545-1452. *Form Number:* FI-43-94 (TD 8649—final).

*Abstract:* Internal Revenue Code section 1258 recharacterizes capital gains from conversion transactions as ordinary income to the extent of the time value element. This regulation provides that certain gains and losses may be netted for purposes of determining the amount of gain recharacterized. To be eligible for netting relief, the taxpayer must identify on its books and records all the positions that are part of the conversion transaction. This must be done before the close of the day on which the positions become part of the conversion transaction.

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

*Type of Review:* Extension of currently approved collection.

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

*Estimated Number of Respondents:* 50,000.

*Estimated Time per Respondent:* 6 minutes.

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

(2) *Title:* Rewards for Information Relating to Violations of Internal Revenue Laws.

*OMB Number:* 1545-1534.

*Form Number:* REG-252936-96 (TD 8780—final).

*Abstract:* The regulations explain the procedure for submitting information that relates to violations of the internal revenue laws. The regulations also require a person claiming a reward for information to provide, in certain circumstances, identification of evidence that the person is the proper claimant.

*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:* Individuals or households, businesses or other for-profit organizations, and not-for-profit institutions.

*Estimated Number of Respondents:* 10,000.

*Estimated Time per Respondent:* 3 hrs.

*Estimated Total Annual Reporting Burden Hours:* 30,000.

(3) *Title:* LIFO Conformity Requirement.

*OMB Number:* 1545-1559.

*Form Number:* Revenue Procedure 98-46 and Revenue Procedure 97-44.

*Abstract:* Revenue Procedure 97-44 permits automobile dealers that comply with the terms of the revenue procedure to continue using the LIFO inventory method despite previous violations of the LIFO conformity requirements of Internal Revenue Code section 472(c) or (e)(2). Revenue Procedure 98-46 modified Revenue Procedure 97-44 by allowing medium-and heavy-duty truck dealers to take advantage of the favorable relief provided in Revenue Procedure 97-44.

*Current Actions:* There is no change in the paperwork burden previously approved by OMB.

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

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 5,000.

*Estimated Time per Respondent:* 20 hrs.

*Estimated Total Annual Burden Hours:* 100,000.

(4) *Title:* Return of Partnership Income.

*OMB Number:* 1545-1583.

*Form Number:* REG-209322-82 (TD 8841 (final)).

*Abstract:* Section 1.6031(a)-1 requires partnerships to file a partnership return. The information in this section is required to enable the IRS to verify that a taxpayer is reporting the correct

amount of income or gain or claiming the correct amount of losses, deductions, or credits from that taxpayer's interest in the partnership. The partnership return is filed on Form 1065.

*Current Actions:* There is no change in the paperwork burden previously approved by OMB.

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

*Affected Public:* Business or other for-profit organizations, and farms.

The burden is reflected in the burden estimate of Form 1065.

(5) *Title:* Section 1503(d) Closing Agreement Requests.

*OMB Number:* 1545-1706.

*Form Number:* Revenue Procedure 2000-42.

*Abstract:* Revenue Procedure 2000-42 informs taxpayers of the information they must submit to request a closing agreement under regulation section 1.1503-2(g)(2)(iv)(B)(i) to prevent the recapture of dual consolidated losses upon the occurrence of certain triggering events.

*Current Actions:* There is no change in the paperwork burden previously approved by OMB.

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

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 20.

*Estimated Time per Respondent:* 100 hours.

*Estimated Total Annual Burden Hours:* 2,000.

(6) *Title:* Credit for New Qualified Alternative Motor Vehicles (Qualified Fuel Cell Motor Vehicles).

*OMB Number:* 1545-2028.

*Form Number:* Notice 2008-33.

*Abstract:* This Notice will be used to determine whether the vehicle for which the credit is claimed under § 30B by a taxpayer is property that qualifies for the credit. The collection of information is required to obtain a benefit. The likely respondents are corporations and partnerships.

*Current Actions:* There is no change in the paperwork burden previously approved by OMB.

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

*Affected Public:* Individuals and Households, Businesses and other for-profit organizations.

*Estimated Number of Respondents:* 5.

*Estimated Time per Respondent:* 40 hours.

*Estimated Total Annual Burden Hours:* 200.

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.

Approved: December 3, 2012.

**R. Joseph Durbala,**

*IRS Reports Clearance Officer.*

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