

Mailstop 2-3, Attention: 1557-NEW, 250 E Street SW., Washington, DC 20219. In addition, comments may be sent by fax to (202) 874-5274, or by electronic mail to [regs.comments@occ.treas.gov](mailto:regs.comments@occ.treas.gov). You can inspect and photocopy the comments at the OCC, 250 E Street SW., Washington, DC 20219. You can make an appointment to inspect the comments by calling (202) 874-4700.

Additionally, you should send a copy of your comments to OCC Desk Officer, 1557-NEW, by mail to U.S. Office of Management and Budget, 725, 17th Street NW., #10235, Washington, DC 20503, or by fax to (202) 395-6974.

**FOR FURTHER INFORMATION CONTACT:** You can request additional information or a copy of the collection from Ira L. Mills, (202) 874-6055, or Mary H. Gottlieb, (202) 874-4824, OCC Clearance Officers, Legislative and Regulatory Activities Division, Office of the Comptroller of the Currency, 250 E Street SW., Washington, DC 20219.

**SUPPLEMENTARY INFORMATION:** The OCC is requesting OMB approval of the following information collection, which was previously approved under the Office of Thrift Supervision's OMB Control No. 1550-0059. Title III of The Dodd-Frank Wall Street Reform and Consumer Protection Act, Public Law 111-203, 124 Stat. 1376 (2010) (Dodd-Frank Act) transferred the powers, authorities, rights and duties of the Office of Thrift Supervision (OTS) to other banking agencies, including the OCC. In addition, Dodd-Frank requires the Board of Governors of the Federal Reserve System (Board) to promulgate regulations governing capital distributions. OTS Control No. 1550-0059 was, therefore, transferred to the FRB under OMB Control No. 7100-0339. This information collection replaces the collection transferred to the FRB.

The OCC solicited comments on this collection on August 23, 2011 (76 FR 52735). No comments were received. Comments continue to be solicited on:

- a. Whether the proposed collection of information is necessary for the proper performance of the functions of the OCC;
- b. The accuracy of OCC's estimate of the burden of the proposed information collection;
- c. Ways to enhance the quality, utility, and clarity of the information to be collected;
- d. Ways to minimize the burden of the information collection on respondents, including through the use of information technology.

We will summarize the comments that we receive and include them in our

request for OMB approval. All comments will become a matter of public record.

**Title of Collection:** Capital Distribution.

**OMB Control Number:** 1557-NEW.

**Description:** Under 12 CFR 163.143, the OCC will review the information to determine whether the request of Federal savings associations is in accordance with existing statutory and regulatory criteria. The information also provides the OCC with a mechanism for monitoring capital distributions since distributions may reduce an institution's capital levels and may, in some instances, impact the institution adversely.

**Type of Review:** New collection.

**Affected Public:** Businesses or other for-profit.

**Estimated Number of Respondents:** 495.

**Estimated Frequency of Response:** On occasion.

**Estimated Total Burden:** 546 hours.

Dated: February 2, 2012.

**Michele Meyer,**

*Assistant Director, Legislative and Regulatory Activities Division.*

[FR Doc. 2012-3076 Filed 2-9-12; 8:45 am]

**BILLING CODE 4810-33-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Regulation Project

**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 Excise Tax Under Section 4980B, 4980D, 4980E & 4980G.

**DATES:** Written comments should be received on or before April 10, 2012 to be assured of consideration.

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

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or

copies of this regulation should be directed to Elaine Christophe, (202) 622-3179, Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at [Elaine.H.Christophe@irs.gov](mailto:Elaine.H.Christophe@irs.gov).

#### SUPPLEMENTARY INFORMATION:

**Title:** Excise Tax Under Section 4980B, 4980D, 4980E & 4980G.

**OMB Number:** 1545-2146.

**Regulation Project Number:** REG-120476-07.

**Abstract:** This regulation provide the requirement for filing of the return and the time for filing a return for the payment of the excise taxes under section 4980B, 4980D, 4980E, and 4980G.

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

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

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

**Estimated Number of Respondents:** 5,000.

**Estimated Time per Respondent:** .50 hours.

**Estimated Total Annual Burden Hours:** 2,500.

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: November 10, 2011.

**Yvette B. Lawrence,**  
*IRS Reports Clearance Officer.*

[FR Doc. 2012-3132 Filed 2-9-12; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Regulation Project

**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 Inspection of Applications for Tax Exemption and Applications for Determination Letters for Pension and Other Plans.

**DATES:** Written comments should be received on or before April 10, 2012 to be assured of consideration.

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

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulations should be directed to Elaine Christophe at Internal Revenue Service, room 6512, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622-3179, or through the Internet at ([Elaine.H.Christophe@irs.gov](mailto:Elaine.H.Christophe@irs.gov)).

#### SUPPLEMENTARY INFORMATION:

**Title:** Inspection of Applications for Tax Exemption and Applications for Determination Letters for Pension and Other Plans.

**OMB Number:** 1545-0817.

**Regulation Project Number:** EE-28-78 (TD 7845).

**Abstract:** Internal Revenue Code section 6104 requires applications for tax exempt status, annual reports of private foundations, and certain portions of returns to be open for public inspection. Some information may be

withheld from disclosure. The Internal Revenue Service needs the required information to comply with requests for public inspection.

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

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

**Affected Public:** Individuals or households, business or other for-profit organizations, not-for-profit institutions, Federal Government, and state, local or tribal government.

**Estimated Number of Respondents:** 42,370.

**Estimated Time per Respondent:** 12 minutes.

**Estimated Total Annual Burden Hours:** 8,538.

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: November 14, 2011.

**Yvette B. Lawrence,**  
*IRS Reports Clearance Officer.*

[FR Doc. 2012-3133 Filed 2-9-12; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Revenue Procedure 97-15

**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 Section 103-Remedial Payment Closing Agreement Program.

**DATES:** Written comments should be received on or before April 10, 2012 to be assured of consideration.

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

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulations should be directed to Elaine Christophe at Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622-3179, or through the Internet at ([Elaine.H.Christophe@irs.gov](mailto:Elaine.H.Christophe@irs.gov)).

#### SUPPLEMENTARY INFORMATION:

**Title:** Section 103-Remedial Payment Closing Agreement Program.

**OMB Number:** 1545-1528. **Revenue Procedure Number:** Revenue Procedure 97-15.

**Abstract:** This information is required by the Internal Revenue Service to verify compliance with sections 57, 103, 144, 142, 144, 145, and 147 of the Internal Revenue Code of 1986, as applicable (including any corresponding provision, if any, of the Internal Revenue Code of 1954). This information will be used by the Service to enter into a closing agreement with the issuer of certain state or local bonds to establish the closing agreement amount.

**Current Actions:** There are no changes being made to the information collection at this time.

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

**Affected Public:** State, local or tribal government, and not-for-profit institutions.