

hours per report for the largest custodians of securities, and 110 hours per report for the largest issuers of securities that have data to report and are not custodians. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to the Department of the Treasury, Office of International Affairs, Attention Administrator, International Portfolio Investment Data Reporting Systems, Room 5422, Washington, DC 20220, and to OMB, Attention Desk Officer for the Department of the Treasury, Office of Information and Regulatory Affairs, Washington, DC 20503.

Dwight Wolkow,

Administrator, International Portfolio Investment Data Reporting Systems.

[FR Doc. E9-9184 Filed 4-21-09; 8:45 am]

BILLING CODE 4810-25-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 1040 and Schedules A, B, C, C-EZ, D, D-1, E, EIC, F, H, J, R, and SE, Form 1040A and Schedules 1, 2, and 3, and Form 1040EZ, and All Attachments to These Forms

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service, 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 continuing information collections, as required by the Paperwork Reduction Act of 1995 (PRA), Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). This notice requests comments on all forms used by individual taxpayers: Form 1040, U.S. Individual Income Tax Return, and Schedules A, B, C, C-EZ, D, D-1, E, EIC, F, H, J, R, and SE; Form 1040A and Schedules 1, 2, and 3; Form 1040EZ; and all attachments to these forms (see the Appendix to this notice).

DATES: Written comments should be received on or before May 22, 2009 to be assured of consideration.

ADDRESSES: Direct all written comments to The OIRA Desk Officer, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503. oir_submission@omb.eop.gov.

FOR FURTHER INFORMATION CONTACT: Requests for additional information should be directed to Chief, RAS:R:FSA, NCA 7th Floor, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

PRA Approval of Forms Used by Individual Taxpayers

Under the PRA, OMB assigns a control number to each "collection of information" that it reviews and approves for use by an agency. The PRA also requires agencies to estimate the burden for each collection of information. The burden estimates for each control number are displayed in (1) the PRA notices that accompany collections of information, (2) **Federal Register** notices such as this one, and (3) OMB's database of approved information collections.

The Individual Taxpayer Burden Model (ITBM) estimates burden experienced by individual taxpayers when complying with the Federal tax laws. The ITBM's approach to measuring burden focuses on the characteristics and activities of individual taxpayers in meeting their tax return filing compliance obligation. Key determinants of taxpayer burden in the model are the way the taxpayer prepares the return, e.g., with software or paid preparer, and the taxpayer's activities, e.g., recordkeeping and tax planning.

Burden is defined as the time and out-of-pocket costs incurred by taxpayers in complying with the Federal tax system. Time expended and out-of-pocket costs incurred are estimated separately. The methodology distinguishes among preparation methods, taxpayer activities, types of individual taxpayer, filing methods, and income levels. Indicators of tax law and administrative complexity as reflected in tax forms and instructions are incorporated in the model. The preparation methods reflected in the model are:

- Self-prepared without software.
- Self-prepared with software.
- Used a paid preparer.

The types of taxpayer activities reflected in the model are:

- Recordkeeping.
- Form completion.
- Form submission (electronic and paper).
- Tax planning.
- Use of services (IRS and paid professional).
- Gathering tax materials.

The methodology incorporates results from a burden survey of 14,932 taxpayers conducted in 2000 and 2001, and estimates taxpayer burden based on

those survey results. Summary level results using this methodology are presented in the table below.

Taxpayer Burden Estimates

Time spent and out-of-pocket costs are estimated separately. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples of out-of-pocket costs include tax return preparation and submission fees, postage, tax preparation software costs, photocopying costs, and phone calls (if not toll-free).

Both time and cost burdens are national averages and do not necessarily reflect a "typical" case. For instance, the average time burden for all taxpayers filing a 1040, 1040A, or 1040EZ is estimated at 26.4 hours, with an average cost of \$209 per return. This average includes all associated forms and schedules, across all preparation methods and all taxpayer activities. Taxpayers filing Form 1040 have an expected average burden of about 33 hours, and taxpayers filing Form 1040A and Form 1040EZ are expected to average about 11 hours. However, within each of these estimates, there is significant variation in taxpayer activity. Similarly, tax preparation fees vary extensively depending on the taxpayer's tax situation and issues, the type of professional preparer, and the geographic area.

The data shown are the best forward-looking estimates available as of November 4, 2008, for income tax returns filed for 2008. The estimates are subject to change as new data become available. The estimates include burden for activities up through and including filing a return but do not include burden associated with post-filing activities. However, operational IRS data indicate that electronically prepared and e-filed returns have fewer arithmetic errors, implying a lower associated post-filing burden.

Taxpayer Burden Model

The table below shows burden estimates by form type and type of taxpayer. Time burden is further broken out by taxpayer activity. The largest component of time burden for all taxpayers is recordkeeping, as opposed to form completion and submission. In addition, the time burden associated with form completion and submission activities is closely tied to preparation method (self-prepared without software, self-prepared with software, and prepared by paid preparer).

Proposed PRA Submission to OMB

Title: U.S. Individual Income Tax Return.

OMB Number: 1545-0074.

Form Numbers: Form 1040 and Schedules A, B, C, C-EZ, D, D-1, E, EIC, F, H, J, R, and SE; Form 1040A and Schedules 1, 2 and 3; Form 1040EZ; and all attachments to these forms (see the Appendix to this notice).

Abstract: These forms are used by individuals to report their income tax liability. The data is used to verify that the items reported on the forms are correct, and also for general statistics use.

Current Actions: Changes are being made to some of the forms. The projected number of responses for FY 09 is lower than FY 08. This is because most of the one-time Economic Stimulus filing volume is no longer in the underlying return volume. The return volume in FY 09 reflects the normal demographic growth to the expected filing population. These changes have resulted in an overall decrease of 86,792,628 total hours in

taxpayer burden previously approved by OMB.

Type of Review: Revision of currently approved collections.

Affected Public: Individuals or households.

Estimated Number of Respondents: 140,600,000.

Total Estimated Time: 3.703 billion hours (3,703,000,000 hours).

Estimated Time per Respondent: 26.4 hours.

Total Estimated Out-of-Pocket Costs: \$29.33 billion (\$29,336,000,000).

Estimated Out-of-Pocket Cost per Respondent: \$209.00

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 will 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.

Robert Dahl,

Treasury PRA Clearance Officer.

ESTIMATED AVERAGE TAXPAYER BURDEN FOR INDIVIDUALS BY ACTIVITY

Major form filed or type of taxpayer	Percentage of returns	Time burden Average time burden (hours)						Money burden
		Total time	Record keeping	Tax planning	Form completion	Form submission	All other	Average cost (dollars)
All Taxpayers	100	26.4	15.1	4.6	3.4	0.6	2.8	\$209
Major Forms Filed								
1040	71	32.7	19.3	5.7	3.7	0.6	3.4	264
1040A & 1040EZ	29	10.6	4.5	1.8	2.6	0.5	1.4	73
Type of Taxpayer								
Nonbusiness*	72	14.2	5.8	3.3	3.0	0.5	1.7	114
Business*	28	57.1	38.5	8.0	4.2	0.7	5.7	447

* You are a "business" filer if you file one or more of the following with Form 1040: Schedule C, C-EZ, E, or F or Form 2106 or 2106-EZ. You are a "nonbusiness" filer if you did not file any of those schedules or forms with Form 1040.

APPENDIX

Forms	Title
673	Statement for Claiming Exemption from Withholding on Foreign Earned Income Eligible for the Exclusions Provided by Section 911.
926	Return by a U.S. Transferor of Property to a Foreign Corporation.
970	Application To Use LIFO Inventory Method.
972	Consent of Shareholder To Include Specific Amount in Gross Income.
982	Reduction of Tax Attributes Due To Discharge of Indebtedness (and Section 1082 Basis Adjustment).
1040	U.S. Individual Income Tax Return.
1040 SCH A	Itemized Deductions.
1040 SCH B	Interest and Ordinary Dividends.
1040 SCH C	Profit or Loss From Business.
1040 SCH C-EZ	Net Profit From Business.
1040 SCH D	Capital Gains and Losses.
1040 SCH D-1	Continuation Sheet for Schedule D.
1040 SCH E	Supplemental Income and Loss.
1040 SCH EIC	Earned Income Credit.
1040 SCH F	Profit or Loss From Farming.
1040 SCH H	Household Employment Taxes.
1040 SCH J	Income Averaging for Farmers and Fishermen.
1040 SCH R	Credit for the Elderly or the Disabled.

APPENDIX—Continued

Forms	Title
1040 SCH SE	Self-Employment Tax.
1040 A	U.S. Individual Income Tax Return.
1040 A-SCH 1	Interest and Ordinary Dividends for Form 1040A Filers.
1040 A-SCH 2	Child and Dependent Care Expenses for Form 1040A Filers.
1040 A-SCH 3	Credit for the Elderly or the Disabled+F66 for Form 1040A Filers.
1040 ES (NR)	U.S. Estimated Tax for Nonresident Alien Individuals.
1040 ES/V-OCR	Estimated Tax for Individuals (Optical Character Recognition With Form 1040V).
1040 ES-OCR-V	Payment Voucher.
1040 ES-OTC	Estimated Tax for Individuals.
1040 EZ	Income Tax Return for Single and Joint Filers With No Dependents.
1040 NR	U.S. Nonresident Alien Income Tax Return.
1040 NR-EZ	U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents.
1040 V	Payment Voucher.
1040 X	Amended U.S. Individual Income Tax Return.
1045	Application for Tentative Refund.
1116	Foreign Tax Credit.
1127	Application For Extension of Time For Payment of Tax.
1128	Application To Adopt, Change, or Retain a Tax Year.
1310	Statement of Person Claiming Refund Due a Deceased Taxpayer.
2106	Employee Business Expenses.
2106 EZ	Unreimbursed Employee Business Expenses.
2120	Multiple Support Declaration.
2210	Underpayment of Estimated Tax by Individuals, Estates, and Trusts.
2210 F	Underpayment of Estimated Tax by Farmers and Fishermen.
2350	Application for Extension of Time To File U.S. Income Tax Return.
2350 SP	Solicitud de Prórroga para Presentar la Declaración del Impuesto Personal sobre el Ingreso de los Estados Unidos
2439	Notice to Shareholder of Undistributed Long-Term Capital Gains.
2441	Child and Dependent Care Expenses.
2555	Foreign Earned Income.
2555 EZ	Foreign Earned Income Exclusion.
2848	Power of Attorney and Declaration of Representative.
3115	Application for Change in Accounting Method.
3468	Investment Credit.
3520	Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts.
3800	General Business Credit.
3903	Moving Expenses.
4029	Application for Exemption From Social Security and Medicare Taxes and Waiver of Benefits.
4070	Employee's Report of Tips to Employer.
4070 A	Employee's Daily Record of Tips
4136	Credit for Federal Tax Paid On Fuels.
4137	Social Security and Medicare Tax on Unreported Tip Income.
4255	Recapture of Investment Credit.
4361	Application for Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders, and Christian Science Practitioners.
4562	Depreciation and Amortization.
4563	Exclusion of Income for Bona Fide Residents of American Samoa.
4684	Casualties and Thefts.
4797	Sales of Business Property.
4835	Farm Rental Income and Expenses.
4852	Substitute for Form W-2, Wage and Tax Statement or Form 1099-R, Distributions From Pension Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
4868	Application for Automatic Extension of Time To File Individual U.S. Income Tax Return.
4868 SP	Solicitud de Prórroga Automática para Presentar la Declaración del Impuesto sobre el Ingreso Personal de los Estados Unidos
4952	Investment Interest Expense Deduction.
4970	Tax on Accumulation Distribution of Trusts.
4972	Tax on Lump-Sum Distributions.
5074	Allocation of Individual Income Tax To Guam or the Commonwealth of the Northern Mariana Islands (CNMI).
5213	Election To Postpone Determination as To Whether the Presumption Applies That an Activity Is Engaged in for Profit.
5329	Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts.
5405	First-Time Homebuyer Credit.
5471	Information Return of U.S. Persons With Respect To Certain Foreign Corporations.
5471 SCH J	Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation.
5471 SCH M	Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons.
5471 SCH O	Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of Its Stock.
5695	Residential Energy Credits.
5713	International Boycott Report.
5713 SCH A	International Boycott Factor (Section 999(c)(1)).

APPENDIX—Continued

Forms	Title
5713 SCH B	Specifically Attributable Taxes and Income (Section 999(c)(2)).
5713 SCH C	Tax Effect of the International Boycott Provisions.
5754	Statement by Person(s) Receiving Gambling Winnings.
5884	Work Opportunity Credit.
6198	At-Risk Limitations.
6251	Alternative Minimum Tax—Individuals.
6252	Installment Sale Income.
6478	Credit for Alcohol Used as Fuel.
6765	Credit for Increasing Research Activities.
6781	Gains and Losses From Section 1256 Contracts and Straddles.
8082	Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR).
8275	Disclosure Statement.
8275 R	Regulation Disclosure Statement.
8283	Noncash Charitable Contributions.
8332	Release of Claim to Exemption for Child of Divorced or Separated Parents.
8379	Injured Spouse Claim and Allocation.
8396	Mortgage Interest Credit.
8453	U.S. Individual Income Tax Declaration for an IRS e-file Return.
8582	Passive Activity Loss Limitations.
8582 CR	Passive Activity Credit Limitations.
8586	Low-Income Housing Credit.
8594	Asset Acquisition Statement.
8606	Nondeductible IRAs.
8609-A	Annual Statement for Low-Income Housing Credit.
8611	Recapture of Low-Income Housing Credit.
8615	Tax for Certain Children Who Have Investment Income of More Than \$1,800.
8621	Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund.
8621-A	Late Deemed Dividend or Deemed Sale Election by a Passive Foreign Investment Company.
8689	Allocation of Individual Income Tax To the Virgin Islands.
8693	Low-Income Housing Credit Disposition Bond.
8697	Interest Computation Under the Look-Back Method for Completed Long-Term Contracts.
8801	Credit for Prior Year Minimum Tax—Individuals, Estates, and Trusts.
8812	Additional Child Tax Credit.
8814	Parents' Election To Report Child's Interest and Dividends.
8815	Exclusion of Interest From Series EE and I U.S. Savings Bonds Issued After 1989.
8818	Optional Form To Record Redemption of Series EE and I U.S. Savings Bonds Issued After 1989.
8820	Orphan Drug Credit.
8821	Tax Information Authorization.
8822	Change of Address.
8824	Like-Kind Exchanges.
8826	Disabled Access Credit.
8828	Recapture of Federal Mortgage Subsidy.
8829	Expenses for Business Use of Your Home.
8832	Entity Classification Election.
8833	Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b).
8834	Qualified Electric Vehicle Credit.
8835	Renewable Electricity and Refined Coal Production Credit.
8838	Consent To Extend the Time To Assess Tax Under Section 367—Gain Recognition Statement.
8839	Qualified Adoption Expenses.
8840	Closer Connection Exception Statement for Aliens.
8843	Statement for Exempt Individuals and Individuals With a Medical Condition.
8844	Empowerment Zone and Renewal Community Employment Credit.
8845	Indian Employment Credit.
8846	Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips.
8847	Credit for Contributions to Selected Community Development Corporations.
8853	Archer MSAs and Long-Term Care Insurance Contracts.
8854	Initial and Annual Expatriation Information Statement.
8858	Information Return of U.S. Persons With Respect to Foreign Disregarded Entities.
8858 SCH M	Transactions Between Controlled Foreign Disregarded Entity and Filer or Other Related Entities.
8859	District of Columbia First-Time Homebuyer Credit.
8860	Qualified Zone Academy Bond Credit.
8861	Welfare-to-Work Credit.
8862	Information to Claim Earned Income Credit After Disallowance.
8863	Education Credits.
8864	Biodiesel Fuels Credit.
8865	Return of U.S. Persons With Respect To Certain Foreign Partnerships.
8865 SCH K-1	Partner's Share of Income, Credits, Deductions, etc.
8865 SCH O	Transfer of Property to a Foreign Partnership.
8865 SCH P	Acquisitions, Dispositions, and Changes of Interests in a Foreign Partnership.
8866	Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method.
8873	Extraterritorial Income Exclusion.

APPENDIX—Continued

Forms	Title
8874	New Markets Credit.
8878	IRS e-file Signature Authorization for Form 4868 or Form 2350.
8878 SP	Autorizacion de firma para presentar por medio del IRS e-file para el Formulario 4868(SP) o el Formulario 2350(SP).
8879	IRS e-file Signature Authorization.
8879 SP	Autorizacion de firma para presentar la Declaracion por medio del IRS e-file.
8880	Credit for Qualified Retirement Savings Contributions.
8881	Credit for Small Employer Pension Plan Startup Costs.
8882	Credit for Employer-Provided Childcare Facilities and Services.
8885	Health Coverage Tax Credit.
8886	Reportable Transaction Disclosure Statement.
8888	Direct Deposit of Refund to More Than One Account.
8889	Health Savings Accounts (HSAs).
8891	U.S. Information Return for Beneficiaries of Certain Canadian Registered Retirement Plans.
8896	Low Sulfur Diesel Fuel Production Credit.
8898	Statement for Individuals Who Begin or End Bona Fide Residence in a U.S. Possession.
8900	Qualified Railroad Track Maintenance Credit.
8901	Information on Qualifying Children Who Are Not Dependents (For Child Tax Credit Only).
8903	Domestic Production Activities Deduction.
8906	Distills Spirits Credit.
8907	Nonconventional Source Fuel Credit.
8908	Energy Efficient Home Credit.
8910	Alternative Motor Vehicle Credit.
8911	Alternative Fuel Vehicle Refueling Property Credit.
8915	Qualified Hurricane Retirement Plan Distribution and Repayments.
8917	Tuition and Fees Deduction.
8919	Uncollected Social Security and Medicare Tax on Wages.
8925	Report of Employer-Owned Life Insurance Contracts.
8931	Agricultural Chemicals Security Credit.
8932	Credit for Employer Differential Wage Payments.
9465	Installment Agreement Request.
9465 SP	Solicitud para un Plan de Pagos a Plazos.
Notice 2006-52.	
Notice 160920-05	Deduction for Energy Efficient Commercial Buildings.
Pub 972 Tables	Child Tax Credit.
REG-149856-03	Notice of Proposed Rulemaking Dependent Child of Divorced or Separated Parents or Parents Who Live Apart.
SS-4	Application for Employer Identification Number.
SS-8	Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding.
T (Timber)	Forest Activities Schedules.
W-4	Employee's Withholding Allowance Certificate.
W-4 P	Withholding Certificate for Pension or Annuity Payments.
W-4 S	Request for Federal Income Tax Withholding From Sick Pay.
W-4 SP	Certificado de Exencion de la Retencion del Empleado.
W-4 V	Voluntary Withholding Request.
W-5	Earned Income Credit Advance Payment Certificate.
W-5 SP	Certificado del pago por adelantado del Credito por Ingreso del Trabajo.
W-7	Application for IRS Individual Taxpayer Identification Number.
W-7 A	Application for Taxpayer Identification Number for Pending U.S. Adoptions.
W-7 SP	Solicitud de Numero de Identificacion Personal del Contribuyente del Servicio de Impuestos Internos.
<i>Forms Removed From This ICR</i>	<i>Reason for Removal</i>
1) Forms 1040 ES-E	Obsolete.
2) Form 1040-V-OCR-ES	Obsolete.
3) Form 1040-ES-OCR	Obsolete.
4) Form 5471 (Sch N)	Obsolete.
5) Form 8453-OL	Obsolete.
6) Form 8453-OL(SP)	Obsolete.
7) Form 8830	Obsolete.
8) Forms 8836 & Sch's	Obsolete.
9) Form 8836-SP & Sch's	Obsolete.
10) Form 8913	Obsolete.
11) Form 8914	Obsolete.
<i>Forms Added to This ICR</i>	<i>Justification for Addition</i>
1) Form 1127	Application For Extension of Time For Payment of Tax.
2) Form 5405	First-Time Homebuyer Credit.
3) Form 8925	Report of Employer-Owned Life Insurance Contracts.
4) Form 8931	Agricultural Chemicals Security Credit.

APPENDIX—Continued

Forms	Title
5) Form 8932	Credit for Employer Differential Wage Payments.

[FR Doc. E9-9244 Filed 4-21-09; 8:45 am]
BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Fiscal Service

Surety Companies Acceptable on Federal Bonds: Continental Heritage Insurance Company

AGENCY: Financial Management Service, Fiscal Service, Department of the Treasury.

ACTION: Notice.

SUMMARY: This is Supplement No. 13 to the Treasury Department Circular 570, 2008 Revision, published July 1, 2008, at 73 FR 37644.

FOR FURTHER INFORMATION CONTACT: Surety Bond Branch at (202) 874-6850.

SUPPLEMENTARY INFORMATION: The Continental Heritage Insurance Company, Columbus, Ohio (NAIC 39551), has redomesticated from the state of Ohio to the state of Florida, effective December 22, 2008.

Federal bond-approving officers should annotate their reference copies of the Treasury Department Circular 570 (“Circular”), 2008 revision, to reflect this change.

The Circular may be viewed and downloaded through the Internet at <http://www.fms.treas.gov/c570>.

Questions concerning this notice may be directed to the U.S. Department of the Treasury, Financial Management Service, Funds Management Division, Surety Bond Branch, 3700 East-West Highway, Room 6F01, Hyattsville, MD 20782.

Dated: April 9, 2009.

Vivian L. Cooper,
Director, Financial Accounting and Services Division.

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