

3. This notice will be effective on December 7, 2009, unless timely opposing comments are filed.

4. A copy of this notice will be served on: (1) The U.S. Department of Transportation, Federal Motor Carrier Safety Administration, 1200 New Jersey Avenue, SE., Washington, DC 20590; (2) the U.S. Department of Justice, Antitrust Division, 950 Pennsylvania Avenue, NW., Washington, DC 20530; and (3) the U.S. Department of Transportation, Office of the General Counsel, 1200 New Jersey Avenue, SE., Washington, DC 20590.

Decided: October 19, 2009.

By the Board, Chairman Elliott, Vice Chairman Nottingham, and Commissioner Mulvey.

**Kulunie L. Cannon,**

*Clearance Clerk.*

[FR Doc. E9-25506 Filed 10-22-09; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

October 19, 2009.

The Department of Treasury will submit the following public information collection requirement(s) 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. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 11000, and 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

*Dates:* Written comments should be received on or before November 23, 2009 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0975.

*Type of Review:* Revision.

*Title:* Estimated Tax for Corporations.

*Form:* 1120-W; Schedule A (Part I); Schedule A (Part II); Schedule A (Part III).

*Description:* Form 1120-W is used by corporations to figure estimated tax liability and the amount of each installment payment. Form 1120-W is a worksheet only. It is not to be filed with the Internal Revenue Service.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 12,832,766 hours.

*OMB Number:* 1545-0712.

*Type of Review:* Extension.

*Title:* Risk Limitations.

*Form:* 6198.

*Description:* IRC section 465 requires taxpayers to limit their at-risk loss to the lesser of the loss or their amount at risk. Form 6198 is used by taxpayers to determine their deductible loss and by IRS to verify the amount deducted.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 914,419 hours.

*OMB Number:* 1545-0976.

*Type of Review:* Revision.

*Title:* Estimated Tax on Unrelated Business Taxable Income for Tax-Exempt Organizations.

*Form:* 990-W; Schedule A (Part I); Schedule A (Part II); Schedule A (Part III).

*Description:* Form 990-W is used by tax-exempt trusts and tax-exempt corporations to figure estimated tax liability on unrelated business income and on investment income for private foundations and the amount of each installment payment. Form 990-W is a worksheet only. It is not required to be filed.

*Respondents:* Businesses or other for-profits; Not-for-profit institutions.

*Estimated Total Burden Hours:* 220,310 hours.

*OMB Number:* 1545-2010.

*Type of Review:* Extension.

*Title:* Employer's Annual Federal Tax Return (American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands).

*Form:* 944-SS; 944-PR.

*Description:* Form 944-SS and Form 944-PR are designed so the smallest employers (those whose annual liability for social security and Medicare taxes is \$1,000 or less) will have to file and pay these taxes only once a year instead of every quarter.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 191,200 hours.

*OMB Number:* 1545-1818.

*Type of Review:* Extension.

*Title:* Rev. Proc. 2003-38, Commercial Revitalization Deduction.

*Description:* Pursuant to Sec. 1400I of the Internal Revenue Code, this procedure provides the time and manner for states to make allocations of commercial revitalization expenditures to a new or substantially rehabilitated building that is placed in service in a renewal community.

*Respondents:* State, Local, and Tribal Governments.

*Estimated Total Burden Hours:* 200 hours.

*OMB Number:* 1545-1834.

*Type of Review:* Extension.

*Title:* Revenue Procedure 2003-39, Section 1031 LKE (Like-Kind Exchanges) Auto Leasing Programs.

*Description:* Revenue Procedure 2003-39 provides safe harbors for certain aspects of the qualification under Sec. 1031 of certain exchanges of property pursuant to LKE Programs for federal income tax purposes.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 8,600 hours.

*OMB Number:* 1545-1502.

*Type of Review:* Extension.

*Title:* Form 5304-SIMPLE; Form 5305-SIMPLE; Notice 98-4.

*Form:* 5304-SIMPLE; 5305 SIMPLE.

*Description:* Forms 5304-SIMPLE and 5305-SIMPLE are used by an employer to permit employees to make salary reduction contributions to a savings incentive match plan (SIMPLE IRA) described in Code section 408(p). These forms are not to be filed with IRS, but to be retained in the employers' records as proof of establishing such a plan, thereby justifying a deduction for contributions made to the SIMPLE IRA. The data is used to verify the deduction. Notice 98-4 provides guidance for employers and trustees regarding how they can comply with the requirements of Code section 408(p) in establishing and maintaining a SIMPLE Plan.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 2,113,000 hours.

*OMB Number:* 1545-1069.

*Type of Review:* Extension.

*Title:* EE-175-86 (Final) Certain Cash or Deferred Arrangements and Employee and Matching Contributions under Employee Plans: REG-108639-99 (NPRM) Retirement Plans; Cash or Deferred Arrangements.

*Description:* The IRS needs this information to insure compliance with sections 401(k), 401(m), and 4979 of the Internal Revenue Code. Certain additional taxes may be imposed if sections 401(k) and 401(m) are not complied with.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 1,060,000 hours.

*OMB Number:* 1545-1699.

*Type of Review:* Extension.

*Title:* REG-103805-99 (Final) Agent for Consolidated Group.

*Description:* The information is needed in order for a terminating common parent of a consolidated group to designate a substitute agent for the

group and receive approval of the Commissioner, or for a default substitute agent to notify the Commissioner that it is the default substitute agent, pursuant to Trea. Reg. Sec. 1.1502-77(d). The Commissioner will use the information to determine whether to approve the designation of the substitute agent (if approval is required) and to change the IRS's records to reflect the information about the substitute agent.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 200 hours.

*OMB Number:* 1545-2000.

*Type of Review:* Extension.

*Title:* Notice 2006-40, Credit for Production from Advanced Nuclear Facilities.

*Description:* This notice provides the time and manner for a taxpayer to apply for an allocation of the national megawatt capacity limitation under Sec. 45J of the Internal Revenue Code. This information will be used to determine the portion of the national megawatt capacity limitation to which a taxpayer is entitled. The likely respondents are corporations and partnerships.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 600 hours.

*OMB Number:* 1545-1690.

*Type of Review:* Extension.

*Title:* Notice 2000-28 Coal Exports.

*Description:* Notice 2000-28 provides guidance relating to the coal excise tax imposed by section 4121 of the Internal Revenue Code. The notice provides rules under the Code for making a nontaxable sale of coal for export or for obtaining a credit or refund when tax has been paid with respect to a nontaxable sale or coal for export.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 400 hours.

*OMB Number:* 1545-0902.

*Type of Review:* Extension.

*Title:* Form 8288, U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests: Form 8288-A, Statement of Withholding on Dispositions by Foreign Persons.

*Form:* 8288; 8288-A.

*Description:* Form 8288 is used by the withholding agent to report and transmit the withholding to IRS. Form 8288-A is used to validate the withholding and to return a copy to the transferor for his/her use in filing a tax return.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 243,675 hours.

*OMB Number:* 1545-1538.

*Type of Review:* Extension.

*Title:* Notice 97-34, Information Reporting on Transactions With Foreign Trusts and on Large Foreign Gifts.

*Description:* This notice provides guidance on the foreign trust and foreign gift information reporting provisions contained in the Small Business Job Protection Act of 1996.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 3,750 hours.

*OMB Number:* 1545-1444.

*Type of Review:* Extension.

*Title:* Empowerment Zone Employment Credit.

*Form:* 8844.

*Description:* Employers who hire employees who live and work in one of the 11 designated empowerment zones can receive a tax credit for the first \$15,000 of wages paid to each employee. The credit is applicable from the date of designation through the year 2004.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 237,600 hours.

*OMB Number:* 1545-1020.

*Type of Review:* Extension.

*Title:* Allocation of Estimated Tax Payments to Beneficiaries.

*Form:* 1041-T.

*Description:* This form was developed to allow a trustee of a trust or an executor of an estate to make an election under IRC section 643(g) to allocate any payment of estimated tax to a beneficiary(ies). This form serves as a transmittal so that Service Center personnel can determine the correct amounts that are to be transferred from the fiduciary's account to the individual's account.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 990 hours.

*OMB Number:* 1545-0129.

*Type of Review:* Extension.

*Title:* U.S. Income Tax Return for Certain Political Organizations.

*Form:* 1120-POL.

*Description:* Certain political organizations file Form 1120-POL to report the tax imposed by section 527. The form is used to designate a principal business campaign committee that is subject to a lower rate of tax under section 527(h). IRS uses Form 1120-POL to determine if the proper tax was paid.

*Respondents:* Not-for-profit institutions.

*Estimated Total Burden Hours:* 239,150 hours.

*OMB Number:* 1545-2123.

*Type of Review:* Extension.

*Title:* Notice 2009-85, Guidance for Expatriates and Recipients of Foreign Source Gifts and Bequests under Sections 877A, 2801, and 6039G.

*Description:* Section 301 of the Heroes Earnings Assistance and Relief Tax Act of 2008 (the "Act") enacted new sections 877A and 2801 of the Internal Revenue Code ("Code"), amended sections 6039G and 7701(a), made conforming amendments to sections 877(e) and 7701(b), and repealed section 7701(n). This notice provides guidance regarding certain federal tax consequences under these sections for individuals who renounce U.S. citizenship or cease to be taxed as lawful permanent residents of the United States.

*Respondents:* Individuals or Households.

*Estimated Total Burden Hours:* 420 hours.

*OMB Number:* 1545-0228.

*Type of Review:* Extension.

*Title:* Installment Sale Income.

*Form:* 6252.

*Description:* Information is needed to figure and report an installment sale for a casual or incidental sale of personal property, and a sale of real property by someone not in the business of selling real estate. Data is used to determine whether the installment sale has been properly reported and the correct amount of profit is included in income on the taxpayer's return.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 1,597,008 hours.

*OMB Number:* 1545-0940.

*Type of Review:* Extension.

*Title:* LR-185-84 (Final) Election for \$10 million Limitation on Exempt Small Issues of Industrial Development Bonds; Supplemental Capital Expenditure Statements.

*Description:* The regulation liberalizes the procedure by which the state or local government issuer of an exempt small issue of tax-exempt bonds elects the \$10 million limitation upon the size of such issue and deletes the requirement to file certain supplemental capital expenditure statements.

*Respondents:* State, Local, and Tribal Governments.

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

*OMB Number:* 1545-0950.

*Type of Review:* Extension.

*Title:* Application for Enrollment to Practice before the Internal Revenue Service.

*Form:* 23; 23-EP.

*Description:* Form 23 must be completed by those who desire to be enrolled to practice before the Internal Revenue Service. The information on the form will be used by the Director of Practice to determine the qualifications and eligibility of applicants for enrollment. Form 23-EP is the application form for Enrolled Retirement Plan Agents (ERPAs).

*Respondents:* Individuals or Households.

*Estimated Total Burden Hours:* 1,200 hours.

*OMB Number:* 1545-1844.

*Type of Review:* Extension.

*Title:* Agreement to Mediate.

*Form:* 13369.

*Description:* Fast Track Mediation is a dispute resolution process designed to expedite case resolution. In order to avail themselves of this process, taxpayers and Compliance must complete the Agreement to Mediate once an examination or collection determination is made. Once signed by both parties, the Agreement to Mediate will be forwarded to Appeals to schedule a mediation session.

*Respondents:* Individuals or Households.

*Estimated Total Burden Hours:* 15 hours.

*OMB Number:* 1545-1816.

*Type of Review:* Extension.

*Title:* REG-103320-00 (TD 9054—Final) Disclosure of Returns and Return Information to Designee of Taxpayer.

*Description:* Regulation section 301.6103(c)-1 generally authorizes the IRS and its agents to disclose returns and return information to such person or persons as the taxpayer may designate in a written request for or consent to disclosure, or to any other person at the taxpayer's written or nonwritten request to the extent necessary to comply with a request for information or assistance made by the taxpayer to such other person. The regulation requires a taxpayer who wishes to authorize disclosure of his or her returns or return information to provide the IRS or its agents with certain information, such as information identifying.

*Respondents:* Individuals or Households.

*Estimated Total Burden Hours:* 800 hours.

*OMB Number:* 1545-2007.

*Type of Review:* Revision.

*Title:* Employer's Annual Employment Tax Return.

*Form:* 944; 944-SP; 944-X.

*Description:* The information on Form 944 will be collected to ensure the

smallest nonagricultural and non-household employers are paying the correct amount of social security tax, Medicare tax, and withheld federal Income tax. Information on line 13 will be used to determine if employers made any required deposits of these taxes.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 14,019,000 hours.

*OMB Number:* 1545-1826.

*Type of Review:* Extension.

*Title:* Excise Tax on Structured Settlement Factoring Transactions.

*Form:* 8876.

*Description:* Form 8876 is used to report structured settlement transactions and pay the applicable excise tax.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 560 hours.

*OMB Number:* 1545-1190.

*Type of Review:* Extension.

*Title:* Like-Kind Exchanges.

*Form:* 8824.

*Description:* Form 8824 is used by individuals, partnerships, and other entities to report the exchange of business or investment property, and the deferral of gains from such transactions under section 1031. It is also used to report the deferral of gain under section 1043 by members of the executive branch of the Federal government.

*Respondents:* Individuals or Households.

*Estimated Total Burden Hours:* 834,979 hours.

*OMB Number:* 1545-1060.

*Type of Review:* Extension.

*Title:* Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests.

*Form:* 8288-B.

*Description:* Form 8288-B is used to apply for a withholding certification from IRS to reduce or eliminate the withholding required by section 1445.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 29,256 hours.

*OMB Number:* 1545-1835.

*Type of Review:* Extension.

*Title:* Form 637 Questionnaires.

*Form:* 637.

*Description:* Form 637 Questionnaires will be used to collect information about persons who are registered with the Internal Revenue Service (IRS) in accordance with Internal Revenue Code (IRC) Sec. 4104 or 4222. The information will be used to make an informed decision on whether the applicant/registrant qualifies for registration.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 3,479 hours.

*OMB Number:* 1545-0991.

*Type of Review:* Extension.

*Title:* Application to Participate in the IRS e-file Program.

*Form:* 8633.

*Description:* Form 8633 is used by tax preparers, electronic return collectors, software firms, service bureaus and electronic transmitters, as an application to participate in the electronic filing program covering individual income tax returns.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 50,000 hours.

*Clearance Officer:* R. Joseph Durbala (202) 622-3634, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

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

**Celina Elphage,**

*Treasury PRA Clearance Officer.*

[FR Doc. E9-25578 Filed 10-22-09; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-New (VA Form 0913)]

### Agency Information Collection (Applicant Background Survey) Activities Under OMB Review

**AGENCY:** Human Resources and Administration, Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** In compliance with the Paperwork Reduction Act (PRA) of 1995 (44 U.S.C. 3501-3521), this notice announces that the Human Resources and Administration, Department of Veterans Affairs, will submit the collection of information abstracted below to the Office of Management and Budget (OMB) for review and comment. The PRA submission describes the nature of the information collection and its expected cost and burden and includes the actual data collection instrument.

**DATES:** Comments must be submitted on or before November 23, 2009.

**ADDRESSES:** Submit written comments on the collection of information through <http://www.Regulations.gov>; or to VA's