

DEPARTMENT OF TRANSPORTATION**Federal Aviation Administration****Notice of Availability of a Record of Decision (ROD) for a Written Re-evaluation of the Final Environmental Impact Statement (FEIS) for the Relocation of the Panama City-Bay County International Airport, Panama City, FL**

AGENCY: Federal Aviation Administration (FAA), U.S. Department of Transportation (DOT).

ACTION: Notice of availability of a Record of Decision (ROD).

SUMMARY: The FAA is issuing this notice to advise the public that it has issued a ROD for a Written Re-evaluation of the FEIS for the Relocation of the Panama City-Bay County International Airport, Panama City, Florida. The FEIS for the relocation of the airport was issued in May 2006. The FAA issued a ROD for this federal action in September 2006. Airport facilities are currently being constructed at the new airport site. This ROD is issued for a Written Re-evaluation of the FEIS because the Panama City-Bay County Airport and Industrial District (Airport Sponsor) has proposed to extend the primary runway (Runway 16L-34R) from 8,400 feet to 10,000 feet. This ROD approves the extension and other minor changes as shown on a revised Airport Layout Plan (ALP) that has been submitted to the FAA. Subsequent to this ROD, the FAA will conditionally approve the revised ALP.

SUPPLEMENTARY INFORMATION: Copies of this ROD and Written Re-evaluation are available for public review at the following locations during normal business hours: Panama City-Bay County International Airport Administration Office, 3173 Airport Road, Panama City, Florida 32405, Telephone (850) 783-6751; Federal Aviation Administration Orlando Airports District Office, 5950 Hazeltine National Drive, Suite 400, Orlando, Florida, Telephone (407) 812-6331; Federal Aviation Administration Southern Region Office, 1701 Columbia Avenue, College Park, GA 30337, Telephone (404) 305-6700. The ROD will also be available for review at the FAA's Web site <http://www.faa.gov> in mid December, 2009.

FOR FURTHER INFORMATION CONTACT: Virginia Lane, Environmental Specialist, Federal Aviation Administration, Orlando Airports District Office, 5950 Hazeltine National Drive, Suite 400, Orlando, Florida 32822, Telephone (407) 812-6331 Extension 129.

Issued in Orlando, Florida on November 24, 2009.

W. Dean Stringer,

Manager, Orlando Airports District Office.

[FR Doc. E9-28839 Filed 12-1-09; 8:45 am]

BILLING CODE 4910-13-P

DEPARTMENT OF TRANSPORTATION**Surface Transportation Board**

[STB Finance Docket No. 35322]

Georgia Southern Railway Co.—Lease and Operation Exemption and Operation Exemption—Certain Lines of Georgia Midland Railroad, Inc. and Heart of Georgia Railroad, Inc.

Georgia Southern Railway Co. (GASR), a noncarrier, has filed a verified notice of exemption under 49 CFR 1150.31 pursuant to an agreement with: (1) The Georgia Midland Railroad, Inc. to assume lease and operation of the following lines: (a) The Perry Line between milepost N-219.7 at or near Fort Valley, GA, and milepost 232.6 at or near Perry, GA, a distance of approximately 12.9 miles, in Peach and Houston Counties, GA, (b) the Roberta Line between milepost 95.5FV at or near Roberta, GA, and milepost 105.3FV at or near Fort Valley, GA, a distance of approximately 9.8 miles in Peach and Crawford Counties, GA, and (c) the Metter Line between milepost W-57.5 at or near Dover, GA, and milepost W-86.7 at or near Metter, GA, a distance of approximately 29.2 miles in Candler, Bulloch and Screven Counties, GA; and (2) the Heart of Georgia Railroad, Inc. (HOG) to operate, under contract with HOG, a line currently leased and operated by HOG between milepost 194.64 at or near Midville, GA, and milepost 152.2 at or near Vidalia, GA, a distance of approximately 42.4 miles in Toombs, Treutlen, Emanuel and Jenkins Counties, GA.¹

This transaction is related to a concurrently filed verified notice of exemption in STB Finance Docket No. 35323, *Pioneer Railcorp—Continuance in Control Exemption—Georgia Southern Railway Co.* In that proceeding, Pioneer Railcorp has sought an exemption to continue in control of GASR upon GASR's becoming a Class III rail carrier.

GASR certifies that its projected annual revenues as a result of the transaction will not result in GASR becoming a Class II or Class I rail carrier and further certifies that its projected

¹ GASR notes that HOG will retain a common carrier obligation for the line. In addition, GASR will acquire a common carrier obligation for the line once it consummates the proposed transaction.

annual revenues will not exceed \$5 million.

The transaction is scheduled to be consummated on December 16, 2009 (the effective date of this exemption).

Pursuant to the Consolidated Appropriations Act, 2008, Public Law 110-161, § 193, 121 Stat. 1844 (2007), nothing in this decision authorizes the following activities at any solid waste rail transfer facility: collecting, storing or transferring solid waste outside of its original shipping container; or separating or processing solid waste (including baling, crushing, compacting and shredding). The term "solid waste" is defined in section 1004 of the Solid Waste Disposal Act, 42 U.S.C. 6903.

If the verified notice contains false or misleading information, the exemption is void *ab initio*. Petitions to revoke the exemption under 49 U.S.C. 10502(d) may be filed at any time. The filing of a petition to revoke will not automatically stay the effectiveness of the exemption. Petitions for stay must be filed no later than December 9, 2009 (at least 7 days before the exemption becomes effective).

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 35322, must be filed with the Surface Transportation Board, 395 E Street, SW., Washington, DC 20423-0001. In addition, a copy of each pleading must be served on Daniel A. LaKemper, 1318 S. Johanson Road, Peoria, IL 61607.

Board decisions and notices are available on our Web site at "<http://www.stb.dot.gov>."

Decided: November 24, 2009.

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

Jeffrey Herzig,

Clearance Clerk.

[FR Doc. E9-28652 Filed 12-1-09; 8:45 am]

BILLING CODE 4915-01-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 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; Form 1040EZ; and all attachments to these forms (see the Appendix to this notice).

DATES: Written comments should be received on or before February 1, 2010 to be assured of consideration.

ADDRESSES: Direct all written comments to The OMB Unit, SE:W:CAR:MP:T:T:SP, Internal Revenue Service, Room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224.

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 new individual taxpayer survey for TY 2007 and conducted in CY 2008 and CY 2009. (Prior survey for TY 1999 and TY 2000 were conducted in CY 2000 and CY 2001). The new survey results capture the significant gains in productivity associated with the usage of tax preparation software and tax preparation services and large shifts in the population away from self preparation by hand towards use of the assisted methods (paid preparers and tax software). 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 17.3 hours, with an average cost of \$225 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 21.4 hours, and taxpayers filing Form 1040A and Form 1040EZ are expected to average about 8 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 12, 2009, for income tax returns filed for 2009. 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; 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: The changes in aggregated compliance burden estimates can be explained in terms of three major components: Technical Adjustments, Statutory Changes, and Agency (IRS) Discretions.

Technical Adjustments

The largest adjustments are from the new survey data. The latest burden estimates are based on a new individual taxpayer survey for TY 2007 and conducted in CY 2008 and CY 2009. (Prior survey for TY 1999 and TY 2000 were conducted in CY 2000 and CY 2001). The new survey results capture the significant gains in productivity associated with the usage of tax preparation software and tax preparation services and large shifts in the population away from self preparation by hand towards use of the assisted methods (paid preparers and tax software).

The economic recession in the past year also has a significant impact on burden estimates, reducing the filing volume and resulting in lower time and money burdens. The inclusion of Form 1040X has a significant positive impact on compliance burden estimates. The impact of including 1040X has actually out-weighted the impact of economic recession in terms of filing volume, but not in terms of burden changes (time and money). The burden associated with 1040X was not previously included in the aggregated burden estimates.

Statutory Changes

The primary drivers for the statutory changes are the American Recovery and Reinvestment Act (ARRA) of 2009 and related legislations.

IRS Discretions Changes

The IRS discretions changes include 1040X redesign, simplifications in filing Form 1099B/Schedule D/Form 1040, creation of Form 4506T-EZ, IRS support of the Free File Alliance, and changes to expand the eligibility of filing Form 3800 by individuals and businesses for general business credits. All these

initiatives reduce time and money burdens for the taxpayers.

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: 143,400,000.

Total Estimated Time: 2.431 billion hours (2,431,000,000 hours).

Estimated Time per Respondent: 17.3 hours.

Total Estimated Out-of-Pocket Costs: \$31.43 billion (\$31,543,000,000).

Estimated Out-of-Pocket Cost per Respondent: \$225.

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.

Approved: November 25, 2009.

R. Joseph Durbala,
IRS Supervisory Tax Analyst.

ESTIMATED AVERAGE TAXPAYER BURDEN FOR INDIVIDUALS BY ACTIVITY

[The average time and costs required to complete and file Form 1040, Form 1040A, Form 1040EZ, their schedules, and accompanying forms will vary depending on individual circumstances. The estimated averages are:]

| Primary form filed or type of taxpayer | Percentage of returns | Average time burden (hours) | | | | | | | Average cost (dollars) |
|--|-----------------------|-----------------------------|----------------|--------------|-----------------|-----------------|-----------|-------|------------------------|
| | | Total time | Record-keeping | Tax planning | Form completion | Form submission | All other | | |
| All taxpayers | 100 | 17.3 | 8.0 | 1.7 | 4.3 | 1.0 | 2.4 | \$225 | |
| Primary forms filed: | | | | | | | | | |
| 1040 | 70 | 21.4 | 10.2 | 2.1 | 5.2 | 1.0 | 2.9 | 280 | |
| 1040A & 1040EZ | 30 | 8.0 | 2.7 | 0.8 | 2.3 | 0.8 | 1.3 | 96 | |
| Type of taxpayer: | | | | | | | | | |
| Nonbusiness* | 69 | 10.7 | 4.1 | 1.1 | 3.0 | 0.8 | 1.7 | 129 | |
| Business* | 31 | 31.9 | 16.5 | 3.0 | 7.1 | 1.2 | 4.0 | 434 | |

* You are considered 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 considered a "nonbusiness" filer if you did not file any of those schedules or forms with Form 1040 or if you file Form 1040A or 1040EZ.

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. |

APPENDIX—Continued

| Forms | Title |
|---------------------|---|
| 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 L | Standard Deduction for Certain Filers. |
| 1040 SCH M | Making Work Pay and Government Retiree Credits. |
| 1040 SCH R | Credit for the Elderly or the Disabled. |
| 1040 SCH SE | Self-Employment Tax. |
| 1040 A | U.S. Individual Income Tax Return. |
| 1040ES (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 to 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. |

APPENDIX—Continued

| Forms | Title |
|------------|--|
| 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)). |
| 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. |

APPENDIX—Continued

| Forms | Title |
|----------------------------------|---|
| 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. |
| 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. |
| 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. |
| 8923 | Mining Rescue Team Training Credit. |
| 8925 | Report of Employer-Owned Life Insurance Contracts. |
| 8930 | Qualified Disaster Recovery Assistance Retirement Plan Distributions and Repayments. |
| 8931 | Agricultural Chemicals Security Credit. |
| 8932 | Credit for Employer Differential Wage Payments. |
| 8933 | Carbon Dioxide Sequestration Credit. |
| 8936 | Qualified Plug-In Electric Drive Motor Vehicle Credit. |
| 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. |
| Forms removed from this ICR: | Reason for removal: |
| (1) Form 1040A, Schedule 1 | Obsolete. |
| (2) Form 1040A, Schedule 2 | Obsolete. |
| (3) Form 1040A, Schedule 3 | Obsolete. |

| Forms removed from this ICR: | Reason for removal: |
|------------------------------|--|
| (4) Form 8901 | Obsolete. |
| Forms added to this ICR: | Justification for addition: |
| (1) Form 8923 | Section 702(d) of P.L. 110-343 modifies IRC 1400Q. Public Law 110-343, Division B, Title II, section 202 added Code section 45Q. This new credit is pursuant to section 115 of Subtitle B of Title II of Division B of the Emergency Economic Stabilization Act of 2008 (P.L. 110-343) which added new Code section 45Q. |
| (2) Form 8930 | |
| (3) Form 8933 | |
| (4) Form 8936 | |
| (5) 1040, Schedule L | PL 111-5, Div B, sec 1008. |
| (6) 1040, Schedule M | PL 111-5, sections 1001 and 2202, respectively. |

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