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 an existing final regulation, REG–106902–98 (TD 8833), Consolidated Returns–Consolidated Overall Foreign Losses and Separate Limitation Losses (§ 1.1562–9(c)(2)(iv)).

DATES: Written comments should be received on or before January 14, 2011 to be assured of consideration.

ADDRESSES: Direct all written comments to Gerald Shields, Internal Revenue Service, room 6119, 1111 Constitution Avenue, NW., Washington, DC 20224. For further information contact: Requests for additional information or copies of the regulations should be directed to Joel Goldberger, at Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 927–9368, or through the Internet at Joel.P.Goldberger@irs.gov.

DEPARTMENT OF THE TREASURY

Internal Revenue Service

[REG–115054–01 (TD 9074)]

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 an existing final regulation, REG–115054–01 (TD 9074) Treatment of Community Income for Certain Individuals Not Filing Joint Returns (§ 1.66–4).