

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

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

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 160.

*Estimated Time per Respondent:* 32 hours., 49 minutes.

*Estimated Total Annual Burden Hours:* 5,250.

*Title:* Tip Rate Determination Agreement (Gaming Industry).

*OMB Number:* 1545-1530.

*Abstract:* Information is required by the Internal Revenue Service in its compliance efforts to assist employers and their employees in understanding and complying with Internal Revenue Code Section 6053(a), which requires employees to report all their tips monthly to their employers.

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

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

*Affected Public:* Business or other for-profit institutions.

*Estimated Number of Respondents:* 500.

*Estimated Time per Respondent:* 10 hours.

*Estimated Total Annual Burden Hours:* 5,000.

*Title:* Reporting Requirements for Widely Held Fixed Investment Trusts.

*OMB Number:* 1545-1540.

*Regulation Project Number:* REG-125071-06 (TD 9308)

*Abstract:* Under regulation section 1.671-5, the trustee or the middleman who holds an interest in a widely held fixed investment trust for an investor will be required to provide a Form 1099 to the IRS and a tax information statement to the investor. The trust is also required to provide more detailed tax information to middlemen and certain other persons, upon request.

*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.

*Estimated Number of Respondents:* 1,200.

*Estimated Time per Respondent:* 2 hours.

*Estimated Total Annual Burden Hours:* 2,400.

*Title:* Qualified Transportation Fringe Benefits.

*OMB Number:* 1545-1676.

*Regulation Project Number:* REG-113572-99.

*Abstract:* These regulations provide guidance to employers that provide qualified transportation fringe benefits under section 132(f), including guidance to employers that provide cash reimbursement for qualified transportation fringes and employers that offer qualified transportation fringes in lieu of compensation.

Employers that provide cash reimbursement are required to keep records of documentation received from employees who receive reimbursement. Employers that offer qualified transportation fringes in lieu of compensation are required to keep records of employee compensation reduction elections.

*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, individual or households, and not-for-profit institutions.

*Estimated Total Annual Responses:* 48,589,824.

*Estimated Total Annual Burden:* 12,968,728 hours.

*Title:* Asset Allocation Statement Under Section 338.

*OMB Number:* 1545-1806.

*Form Number:* 8883.

*Abstract:* Form 8883 is used to report information regarding transactions involving the deemed sale of corporate assets under section 338.

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

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

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 201.

*Estimated Time per Respondent:* 24 hours, 17 minutes.

*Estimated Total Annual Burden Hours:* 4,881.

*Title:* Section 9100 Relief for 338 Elections.

*OMB Number:* 1545-1820.

*Revenue Procedure Number:* Revenue Procedure 2003-33.

*Abstract:* Revenue Procedure 2003-33 provides qualifying taxpayers with an extension of time pursuant to § 301.9100-3 of the Procedure and Administration Regulations to file an election described in § 338(a) or § 338(h)(10) of the Internal Revenue Code to treat the purchase of the stock of a corporation as an asset acquisition.

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

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

*Affected Public:* Business or other for-profit organizations, and individuals or households.

*Estimated Number of Respondents:* 60.

*Estimated Average Time per Respondent:* 5 hours.

*Estimated Total Annual Reporting Burden:* 300.

*Title:* Information Returns by Donees Relating to Qualified Intellectual Property Contributions.

*OMB Number:* 1545-1932.

*Regulation Project Number:* REG-158138-04 (TD 9392).

*Abstract:* These final regulations provide guidance for filing information returns by donees relating to qualified intellectual property contributions. The regulations affect donees receiving qualified intellectual property contributions after June 3, 2004.

*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, and individuals or households.

*Estimated Number of Respondents:* 10.

*Estimated Time per Respondent:* 12 minutes.

*Estimated Total Annual Burden Hours:* 2.

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.

Approved: March 27, 2012.

**Yvette B. Lawrence,**

*IRS Reports Clearance Officer.*

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**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Tax Counseling for the Elderly (TCE) Program Availability of Application Packages

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice.

**SUMMARY:** This document provides notice of the availability of Application Packages for the 2013 Tax Counseling for the Elderly (TCE) Program.

**DATES:** Application Packages are available electronically from the IRS on May 1, 2012 by visiting: IRS.gov (key

word search—"TCE") or through Grants.gov. The deadline for submitting an application package to the IRS for the Tax Counseling for the Elderly (TCE) Program is May 31, 2012. All applications must be submitted through *Grants.gov*.

**ADDRESSES:** Internal Revenue Service, Grant Program Office, 5000 Ellin Road, NCFB C4-110, SE:W:CAR:SPEC:FO:GPO, Lanham, Maryland 20706.

**FOR FURTHER INFORMATION CONTACT:** Grant Program Office via their email address at *tce.grant.office@irs.gov*.

**SUPPLEMENTARY INFORMATION:** Authority for the Tax Counseling for the Elderly (TCE) Program is contained in Section 163 of the Revenue Act of 1978, Public Law 95-600, (92 Stat. 12810), November 6, 1978. Regulations were published in the **Federal Register** at 44 FR 72113 on December 13, 1979. Section 163 gives the IRS authority to enter into cooperative agreements with private or public non-profit agencies or organizations to establish a network of trained volunteers to provide free tax information and return preparation assistance to elderly individuals.

Elderly individuals are defined as individuals age 60 and over at the close of their taxable year. Because applications are being solicited before the FY 2013 budget has been approved, cooperative agreements will be entered into subject to the appropriation of funds.

Dated: March 28, 2012.

**Robin Taylor,**

*Chief, Grant Program Office, IRS, Stakeholder Partnerships, Education & Communication.*

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