AFFECTED PUBLIC: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 1.

OMB Number: 1545–1831.

Type of Review: Extension without change of a currently approved collection.

Title: TD 9157—Guidance Regarding the Treatment of Certain Contingent Payment Debt Instruments with one or more Payments that are Denominated in, or Determined by Reference to, a Nonfunctional Currency.

Abstract: The IRS needs the information from the holder of certain debt instruments in order to alert the agency that the computation of interest income/expense by the holder and issuer will not be consistent. The respondents will be holders of contingent payment debt instruments which require payments to be made in or by reference to foreign currency. The respondents will probably be investment banks, however, may also include others who hold these debt instruments for investments.

AFFECTED PUBLIC: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 100.

OMB Number: 1545–1953.

Type of Review: Extension without change of a currently approved collection.

Title: REG–140029–07 [NPRM] Substantiation and Reporting Requirements for Cash and Noncash Charitable Contributions and Deductions.

Abstract: These proposed regulations provide guidance concerning substantiation and reporting requirements for cash and noncash charitable contributions under section 170 of the Internal Revenue Code (Code). The regulations reflect the enactment of provisions of the American Jobs Creation Act of 2004 and the Pension Protection Act of 2006. The regulations provide guidance to individuals, partnerships, and corporations that make charitable contributions, and will affect any donor claiming a deduction for a charitable contribution.

AFFECTED PUBLIC: Individuals or Households.

Estimated Total Burden Hours: 226,419.

OMB Number: 1545–1956.

Type of Review: Extension without change of a currently approved collection.

Title: Rev. Proc. 2005–51, Revenue Procedure regarding I.R.C. 6707A(e) and Disclosure with the SEC.

Abstract: This revenue procedure provides guidance to persons who may be required to pay certain penalties under sections 6662(b), 6662A, or 6707A of the Internal Revenue Code, and who may be required under section 6707A(e) to disclose those penalties on reports filed with the Securities and Exchange Commission. This revenue procedure describes the report on which the disclosures must be made, the information that must be disclosed, and the deadlines by which persons must make the disclosures on reports filed with the SEC in order to avoid additional penalties under section 6707A(e).

AFFECTED PUBLIC: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 430.

OMB Number: 1545–2130.

Type of Review: Extension without change of a currently approved collection.

Title: Determination Under Section 860(e)(4) by a Qualified Investment Entity.

Form: 8927.

Abstract: The American Jobs Creation Act of 2004 (AJCA) expanded the meaning of the term “determination” to include self-determinations made by a regulated investment company (RIC) or a real estate investment trust (REIT). IRC section 860(g) provides that no deficiency dividend deduction shall be allowed under IRC section 860(a) unless a claim is filed within 120 days after the date of the determination. Form 8927 is used by the RIC or REIT to establish the date of determination under IRC section 860(e)(4).

AFFECTED PUBLIC: Individual or Households.

Estimated Total Burden Hours: 140.

Dawn D. Wołgang.

Treasury PRA Clearance Officer.

[FR Doc. 2012–9490 Filed 4–19–12; 8:45 am]

BILLING CODE 4810–39–P

DEPARTMENT OF THE TREASURY

Office of Foreign Assets Control

Additional Designations, Foreign Narcotics Kingpin Designation Act

AGENCY: Office of Foreign Assets Control, Treasury.

ACTION: Notice.

SUMMARY: The U.S. Department of the Treasury’s Office of Foreign Assets Control (“OFAC”) is publishing the names of 2 individuals and 16 entities whose property and interests in property have been blocked pursuant to the Foreign Narcotics Kingpin Designation Act (“Kingpin Act”) (21 U.S.C. 1901–1908, 8 U.S.C. 1182).

DATES: The designation by the Director of OFAC of the two individuals and 16 entities identified in this notice pursuant to section 805(b) of the Kingpin Act is effective on April 12, 2012.

FOR FURTHER INFORMATION CONTACT: Assistant Director, Sanctions

SUPPLEMENTARY INFORMATION:

Electronic and Facsimile Availability

This document and additional information concerning OFAC are available on OFAC’s Web site at http://www.treasury.gov/ofac or via facsimile through a 24-hour fax-on-demand service at (202) 622–0077.

Background

The Kingpin Act became law on December 3, 1999. The Kingpin Act establishes a program targeting the activities of significant foreign narcotics traffickers and their organizations on a worldwide basis. It provides a statutory framework for the imposition of sanctions against significant foreign narcotics traffickers and their organizations on a worldwide basis, with the objective of denying their businesses and assets access to the U.S. financial system and the benefits of trade and transactions involving U.S. companies and individuals.

The Kingpin Act blocks all property and interests in property, subject to U.S. jurisdiction, owned or controlled by significant foreign narcotics traffickers and their organizations on a worldwide basis, with the objective of denying their businesses and assets access to the U.S. financial system and the benefits of trade and transactions involving U.S. companies and individuals.

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On April 12, 2012, the Director of OFAC designated the following two individuals and 16 entities whose property and interests in property are blocked pursuant to section 805(b) of the Kingpin Act.

Individuals

FIGUEROA GOMEZ, Hassein Eduardo (a.k.a. FERNANDEZ GOMEZ, Ernesto; a.k.a. FIGUERO GOMEZ, Hassein Eduardo; a.k.a. FIGUEROA, Edward), c/o DESARROLLO ARQUITECTONICO FORTIA, S.A. DE C.V.; c/o DESARROLLOS INMOBILIARIOS CITADEL, S.A. DE C.V.; c/o DESARROLLOS TURISTICOS FORTIA, S.A. DE C.V.; c/o EL PALOMAR CAR WASH, S.A. DE C.V.; c/o FORTIA BAJA SUR, S.A. DE C.V.; c/o GEOFARMA S.A. DE C.V.; c/o GRUPO COMERCIAL SAN BLAS, S.A. DE C.V.; c/o GRUPO F Y F MEDICAL INTERNACIONAL DE EQUIPOS; c/o PROMOCIONES CITADEL, S.A. DE C.V.; c/o PUNTO FARMACEUTICO S.A. DE C.V.; c/o SCUADRA FORTIA, S.A. DE C.V.; c/o UNION ABARROTADO DE JALISCO S.C. DE R.L. DE C.V.; Donato Guerra 227, Colonia Centro, Guadalajara, Jalisco, Mexico; San Aristeo 2323, Colonia Popular, Guadalajara, Jalisco, Mexico; Las Cortes 2935, Barajas Villasenor, Guadalajara, Jalisco, Mexico; Tlajomulco de Zuniga, Paseo de los Bosques 115, El Palomar, Jalisco, Mexico; Benito Juarez, Benitez. "Valentin Gomez Farias 120A, Puerto Vallarta, Jalisco, Mexico; Puerta de Hierro 5594, Colonia Puerta de Hierro, Zapopan, Jalisco, Mexico; Acueducto 2200, Casa 2, Zapopan, Jalisco, Mexico; Avenida Pinos 300–2, Zapopan, Jalisco, Mexico; Marina Heights Tower Penthouse 4002, Dubai Marina, Dubai, United Arab Emirates; DOB 9 May 1973; alt. DOB 10 May 1973; POB Guadalajara, Jalisco, Mexico; Passport 01140311083 (Mexico); alt. Passport 6140103492 (Mexico); alt. Passport 96340014324 (Mexico) (individual) [SDNTK]

FIGUEROA VASQUEZ, Ezio Benjamin, c/o DISPOSITIVOS INDUSTRIALES DINAMICOS. S.A. DE C.V.; c/o DISTRIBUIDORA LIFE, S.A.; c/o DISTRIBUIDORA MEDICA HOSPITALARIA, S.A. DE C.V.; c/o EL PALOMAR CAR WASH, S.A. DE C.V.; c/o GEOFARMA S.A. DE C.V.; c/o GRUPO COMERCIAL SAN BLAS, S.A. DE C.V.; c/o GRUPO F Y F MEDICAL INTERNACIONAL DE EQUIPOS; c/o PUNTO FARMACEUTICO S.A. DE C.V.; c/o SCUADRA FORTIA, S.A. DE C.V.; c/o TECNOLOGIA OPTIMA CORPORATIVA S. DE R.L. DE C.V.; Paseo de los Heroes 108–104, Tijuana, Baja California, Mexico; Ave Tamaulipas 103 9, Mexico City; Distrito Federal, Mexico; Jofutla 65, Mexico City, Distrito Federal, Mexico; Victoria 86 Interior 106, Mexico City, Distrito Federal, Mexico; Calle Arbol 4508, Col Chapalita, Guadalajara, Jalisco, Mexico; 6094 Fraccionamiento Puerta, Boulevard Paseo de Hierro, Guadalajara, Jalisco, Mexico; Avenida Vallarta 6503, Ciudad Granja, Guadalajara, Jalisco, Mexico; Donato Guerra 227, Colonia Centro, Guadalajara, Jalisco, Mexico; San Aristeo 2323, Colonia Popular, Guadalajara, Jalisco, Mexico; Las Cortes 2935, Barajas Villasenor, Guadalajara, Jalisco, Mexico; Calle Colonias 269, Guadalajara, Jalisco, Mexico; Ave Lopez de Legaspi 2439, Colonia Lopez, Guadalajara, Jalisco, Mexico; Calle Abdules 507–5, Guadalajara, Jalisco, Mexico; Fraccionamiento El Palomar, Paseo el Palomar 132, Zapopan, Jalisco, Mexico; 2200 Acueducto, Casa 2, Zapopan, Jalisco, Mexico; 2a Secc, Paseo Loma Ancha Colonias de San Javier, Zapopan, Jalisco, Mexico; Avenida Pinos 330–2, Zapopan, Jalisco, Mexico; Colima No 319–B, Col. Roma, Zapopan, Jalisco, Mexico; Blvd. Puerta de Hierro No 6094, Zapopan, Jalisco, Mexico; Paseo de las Lomas No 43, Lomas de Colli, Zapopan, Jalisco, Mexico; Colinas de San Javier, Paseo Loma Ancha 3547, Zapopan, Jalisco, Mexico; DOB 20 Jun 1952; POB Mexico; Passport GO1814955 (Mexico); alt. Passport 05140015482 (Mexico); alt. Passport 94300105931 (Mexico); alt. Passport 07140276330 (Mexico); VisaNumberID GDL000560290 (Mexico) (individual) [SDNTK]
DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection: Comment Request for Notice 2005–64

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 Notice 2005–64, Foreign Tax Credit and Other Guidance under Section 965.

DATES: Written comments should be received on or before June 19, 2012 to be assured of consideration.

ADDRESSES: Direct all written comments to Yvette Lawrence, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form and instructions should be directed to Allan Hopkins, (202) 622–6665, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet at Allan.M.Hopkins@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Foreign Tax Credit and Other Guidance under Section 965.

OMB Number: 1545–1957.

Form Number: Notice 2005–64.

Abstract: This notice supplements the guidance set forth in Notice 2005–10, 2005–6 I.R.B. 474, which primarily addressed the requirements for a domestic reinvestment plan described in section 965(b)(4), and Notice 2005–36, 2005–22 I.R.B. 1100, which primarily addressed the limitations described in section 965(b)(1), (2), and (3) on the amount of dividends eligible for the dividends received deduction under section 965(a), including the effects of certain acquisitions, dispositions, and similar transactions on those limitations. This notice sets forth guidance on various issues arising under section 965, including issues relating to the foreign tax credit and minimum tax credit, expense allocation and apportionment, and currency translation.

Current Actions: There is no change in the paperwork burden previously approved by OMB. This form is being submitted for renewal purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profit organizations.

Estimated Number of Respondents: 25,000.

Estimated Time per Recipient: 10 hours.

Estimated Total Annual Burden Hours: 250,000.

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. 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