

Affected Public: Individuals or Households.

Estimated Total Burden Hours: 7,810.

OMB Number: 1545–2144.

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

Title: Validating Your TIN and Reasonable Cause.

Form: 13997.

Abstract: Under the provisions of Internal Revenue Code Section (IRC §) 6039E, Information Concerning Resident Status, individuals are required to provide certain information (see IRC § 6039E(b)) with their application for a U.S. passport or with their application for permanent U.S. residence. This form is an attachment to Letter 4318 to inform the individual about the IRC provisions, the penalty, and to request them to complete this form and return it to the IRS.

Affected Public: Individuals or Households.

Estimated Total Burden Hours: 2,000.

OMB Number: 1545–2203.

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

Title: Form 8939, Allocation of Increase in Basis for Property Acquired From a Decedent.

Form: 8939 and Schedules.

Abstract: Section 6018 of the Internal Revenue Code requires this return to be filed by an executor the fair market value of all property (other than cash) acquired from the decedent is more than \$1.3 million; in the case of a decedent who was a nonresident not a citizen of the United States, the fair market value of tangible property situated in the United States and other property acquired from the decedent by a United States person is greater than \$60,000; or appreciated property is acquired from the decedent that the decedent acquired by gift within three years of death and a gift tax return was required to be filed on the transfer to the decedent. Section 6018(e) also requires executors who must file Form 8939 to provide the same information to recipients of the property as the executor must provide to the IRS.

Affected Public: Individuals or Households.

Estimated Total Burden Hours: 2,482,080.

OMB Number: 1545–2218.

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

Title: Notice 2011–83, Pennsylvania Low-Income Housing Credit Disaster Relief.

Abstract: The Internal Revenue Service is suspending certain

requirements under § 42 of the Internal Revenue Code for low-income housing credit projects to provide emergency housing relief needed as a result of the devastation caused by Hurricane Irene in Pennsylvania during the period of August 26, 2011 to August 30, 2011, and Tropical Storm Lee beginning on September 3, 2011.

Affected Public: Individual or Households.

Estimated Total Burden Hours: 150.

OMB Number: 1545–2219.

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

Title: Reporting Abusive Tax Promotions or Preparers.

Form: 14242.

Abstract: The form is used to report an abusive tax avoidance scheme and tax return preparers who promote such schemes. The information is collected to combat abusive tax promoters. Respondents can be individuals, businesses and tax return preparers.

Affected Public: Individual or Households; Private Sector: Businesses or other for-profit, not-for-profit institutions.

Estimated Total Burden Hours: 3,600.

OMB Number: 1545–2220.

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

Title: Notice 2011–87, New York Low-Income Housing Credit Disaster Relief.

Abstract: The Internal Revenue Service is suspending certain requirements under § 42 of the Internal Revenue Code for low-income housing credit projects to provide emergency housing relief needed as a result of the devastation in New York caused by either Hurricane Irene during the period of August 26, 2011 to September 5, 2011, or the remnants of Tropical Storm Lee during the period of September 7, 2011 to September 11, 2011.

Affected Public: Individual or Households.

Estimated Total Burden Hours: 300.

OMB Number: 1545–2221.

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

Title: Mortgage Assistance Payments.

Form: 1098–MA.

Abstract: Information is needed to identify taxpayers who may not be taking a correct mortgage interest deduction, since mortgage servicers processing mortgage payments may not be able to segregate payments received from government funds versus payments made by individual mortgagees. Respondents include the Department of Housing and Urban

Development and State Housing Finance Agencies from the 50 states and the District of Columbia.

Affected Public: State, Local, and Tribal Governments.

Estimated Total Burden Hours: 170,400.

Dawn D. Wolfgang,

Treasury PRA Clearance Officer.

[FR Doc. 2012–10163 Filed 4–26–12; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Office of the Comptroller of the Currency

Agency Information Collection Activities: Proposed Information Collection; Submission for OMB Review

AGENCY: Office of the Comptroller of the Currency (OCC), Treasury.

ACTION: Notice and request for comment.

SUMMARY: The OCC, 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 a continuing information collection, as required by the Paperwork Reduction Act of 1995. An agency may not conduct or sponsor, and a respondent is not required to respond to, an information collection unless it displays a currently valid OMB control number. The OCC is soliciting comment concerning its information collection titled, “Bank Activities and Operations.” The OCC is also giving notice that it has sent this collection to OMB for review.

DATES: You should submit written comments by May 29, 2012.

ADDRESSES: Communications Division, Office of the Comptroller of the Currency, Mailstop 2–3, Attention: 1557–0204, 250 E Street SW., Washington, DC 20219. In addition, comments may be sent by fax to (202) 874–5274, or by electronic mail to regs.comments@occ.treas.gov. You may personally inspect and photocopy comments at the OCC, 250 E Street SW., Washington, DC. For security reasons, the OCC requires that visitors make an appointment to inspect comments. You may do so by calling (202) 874–4700. Upon arrival, visitors will be required to present valid government-issued photo identification and submit to security screening in order to inspect and photocopy comments.

Additionally, you should send a copy of your comments to OCC Desk Officer,

1557-0204, by mail to U.S. Office of Management and Budget, 725, 17th Street NW., #10235, Washington, DC 20503, or by fax to (202) 395-6974.

FOR FURTHER INFORMATION CONTACT: You can request additional information or a copy of the collection from Mary H. Gottlieb, OCC Clearance Officer, (202) 874-5090, Legislative and Regulatory Activities Division, Office of the Comptroller of the Currency, 250 E Street SW., Washington, DC 20219.

SUPPLEMENTARY INFORMATION: The OCC is proposing to extend OMB approval, without change, of the following information collection:

Title: Bank Activities and Operations—12 CFR 7.

OMB Control No.: 1557-0204.

Description: This submission covers an existing regulation and involves no change to the regulation or to the information collection requirements. The OCC requests only that OMB extend its approval of the information collection.

The information collection requirements ensure that national banks conduct their operations in a safe and sound manner and in accordance with applicable Federal banking statutes and regulations. The information is necessary for regulatory and examination purposes.

The information collection requirements in part 7 are as follows:

- 12 CFR 7.1000(d)(1) (National bank ownership of property—Lease financing of public facilities): National bank lease agreements must provide that the lessee will become the owner of the building or facility upon the expiration of the lease.

- 12 CFR 7.1014 (Sale of money orders at nonbanking outlets): A national bank may designate bonded agents to sell the bank's money orders at nonbanking outlets. The responsibility of both the bank and its agent should be defined in a written agreement setting forth the duties of both parties and providing for remuneration of the agent.

- 12 CFR 7.2000(b) (Corporate governance procedures—Other sources of guidance): A national bank shall designate in its bylaws the body of law selected for its corporate governance procedures.

- 12 CFR 7.2004 (Honorary directors or advisory boards): Any listing of a national bank's honorary or advisory directors must distinguish between them and the bank's board of directors or indicate their advisory status.

- 12 CFR 7.2014(b) (Indemnification of institution-affiliated parties—Administrative proceeding or civil

actions not initiated by a Federal agency): A national bank shall designate in its bylaws the body of law selected for making indemnification payments.

- 12 CFR 7.2024(a) Staggered terms for national bank directors—Any national bank may adopt bylaws that provide for the staggering the terms of its directors. National banks shall provide the OCC with copies of any bylaws so amended.

- 12 CFR 7.2024(c) Size of bank board—A national bank seeking to increase the number of its directors must notify the OCC any time the proposed size would exceed 25 directors.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profit.

Estimated Number of Respondents: 1,300.

Estimated Total Annual Responses: 1,300.

Estimated Total Annual Burden: 418 hours.

Frequency of Response: On occasion.

The OCC issued a 60-day **Federal Register** Notice on February 6, 2012 (77 FR 5876). No comments were received. Comments continue to be invited on:

(a) Whether the collection of information is necessary for the proper performance of the functions of the OCC, including whether the information has practical utility;

(b) The accuracy of the OCC'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 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.

Dated: April 19, 2012.

Michele Meyer,

Assistant Director, Legislative and Regulatory Activities Division.

[FR Doc. 2012-10139 Filed 4-26-12; 8:45 am]

BILLING CODE 4810-33-P

DEPARTMENT OF THE TREASURY

Comptroller of the Currency

Agency Information Collection Activities: Proposed Information Collection; Submission for OMB Review

AGENCY: Office of the Comptroller of the Currency (OCC), Treasury.

ACTION: Notice and request for comment.

SUMMARY: The OCC, 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 a continuing information collection, as required by the Paperwork Reduction Act of 1995. An agency may not conduct or sponsor, and a respondent is not required to respond to, an information collection unless it displays a currently valid OMB control number. The OCC is soliciting comment concerning its information collection titled, "Investment Securities." The OCC is also giving notice that the collection has been submitted to OMB for review.

DATES: You should submit written comments by May 29, 2012.

ADDRESSES: Communications Division, Office of the Comptroller of the Currency, Mailstop 2-3, Attention: 1557-0205, 250 E Street SW., Washington, DC 20219. In addition, comments may be sent by fax to (202) 874-5274, or by electronic mail to regs.comments@occ.treas.gov. You may personally inspect and photocopy comments at the OCC, 250 E Street, SW., Washington, DC. For security reasons, the OCC requires that visitors make an appointment to inspect comments. You may do so by calling (202) 874-4700. Upon arrival, visitors will be required to present valid government-issued photo identification and submit to security screening in order to inspect and photocopy comments.

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FOR FURTHER INFORMATION CONTACT: You can request additional information or a copy of the collection from Mary H. Gottlieb, OCC Clearance Officer, (202) 874-6055 or (202) 874-5090, Legislative and Regulatory Activities Division, Office of the Comptroller of the Currency, 250 E Street SW., Washington, DC 20219.