

and 383. Corporations required to report under these regulations include those with capital loss carryovers and excess credits. These regulations (CO-18-90) provide rules for the treatment of options under IRC section 382 for purposes of determining whether a corporation undergoes an ownership change. The regulation allows for certain elections for corporations whose stock is subject to options.

Affected Public: Private Sector: Business or other for-profits.

Estimated Total Burden Hours: 220,575.

OMB Number: 1545-1254.

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

Title: TD 8396—Conclusive Presumption of Worthlessness of Debts Held by Banks (FI-34-91).

Abstract: Paragraph (d)(3) of section 1.166-2 of the regulations allows banks and thrifts to elect to conform their tax accounting for bad debts with their regulatory accounting. An election, or revocation thereof, is a change in method of accounting. The collection of information required in section 1.166-2(d)(3) is necessary to monitor the elections.

Affected Public: Private Sector: Business or other for-profits.

Estimated Total Burden Hours: 50.

OMB Number: 1545-1412.

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

Title: FI-54-93 (Final) Clear Reflection of Income in the Case of Hedging Transactions

Abstract: This information is required by the Internal Revenue Service to verify compliance with section 416 of the Internal Revenue Code. This information will be used to determine that the amount of tax has been computed correctly.

Affected Public: Private Sector: Business or other for-profits.

Estimated Total Burden Hours: 22,000.

OMB Number: 1545-1431.

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

Title: Substantiation Requirement for Certain Contributions IA-74-93 (Final)

Abstract: These regulations provide that, for purposes of substantiation for certain charitable contributions, consideration does not include de minimis goods or services. It also provides guidance on how taxpayers may satisfy the substantiation requirement for contributions of \$250 or more.

Affected Public: Private Sector: Business or other for-profits.

Estimated Total Burden Hours: 51,500.

OMB Number: 1545-1503.

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

Title: Revenue Procedure 2006-9 (formerly Rev. Proc. 96-53), Section 482—Allocations Between Related Parties.

Abstract: The information requested is required to enable the Internal Revenue Service to give advice on filing Advance Pricing Agreement applications, to process such applications and negotiate agreements, and to verify compliance with agreements and whether agreements require modification.

Affected Public: Private Sector: Business or other for-profits.

Estimated Total Burden Hours: 8,200.

OMB Number: 1545-1530.

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

Title: Rev. Proc. 2007-32—Tip Rate Determination Agreement (Gaming Industry); Gaming Industry Tip Compliance Agreement Program.

Abstract: Tip Rate Determination Agreement (Gaming Industry) Information is required by the Internal Revenue Service in its Compliance efforts to assist employers and their employees in understanding and complying with section 6053(a), which requires employees to report all their tips monthly to their employers. Gaming Industry Tip Compliance Agreement Program Taxpayers who operate gaming establishments may enter into an agreement with the Internal Revenue Service to establish tip rates and occupational categories for all tipped employees of the taxpayer. The agreements will require substantiation of the tip rates as well.

Affected Public: Private Sector: Business or other for-profits.

Estimated Total Burden Hours: 10,467.

OMB Number: 1545-1806.

Type of Review: Revision of currently approved collection.

Title: Asset Allocation Statement Under 338.

Form: 8883.

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

Affected Public: Private Sector: Business or other for-profits.

Estimated Total Burden Hours: 5,755.

OMB Number: 1545-1820.

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

Title: Rev. Proc. 2003-33—Section 9100 Relief for 338 Elections.

Abstract: Pursuant to Sec. 301.9100-3 of the Procedure and Administration Regulations, this procedure grants certain taxpayers an extension of time to file an election described in Sec. 338(a) or Sec. 338(h)(10) of the Internal Revenue Code to treat the purchase of the stock of a corporation as an asset acquisition.

Affected Public: Private Sector: Business or other for-profits.

Estimated Total Burden Hours: 300.

OMB Number: 1545-1932.

Type of Review: Revision of currently approved collection.

Title: TD 9392—Information Return by Donees Relating to Qualified Intellectual Property Contributions (REG-158138-04).

Abstract: These 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.

Affected Public: Private Sector: Not-for-profit institutions.

Estimated Total Burden Hours: 200.

Dawn D. Wolfgang,

Treasury PRA Clearance Officer.

[FR Doc. 2012-20722 Filed 8-22-12; 8:45 am]

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

August 20, 2012.

The Department of the Treasury will submit the following information collection request to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104-13, on or after the date of publication of this notice.

DATES: Comments should be received on or before September 24, 2012 to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestion for reducing the burden, to the (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at OIRA_Submission@OMB.EOP.GOV and

to the (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8140, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submission(s) may be obtained by calling (202) 927-5331, email at PRA@treasury.gov, or the entire information collection request maybe found at www.reginfo.gov.

Financial Crimes Enforcement Network (FinCEN)

OMB Number: 1506-0022.

Type of Review: Revision of a currently approved collection.

Title: Customer Identification Programs for Futures Commission Merchants and Introducing Brokers.

Abstract: Futures commission merchants and introducing brokers are required to develop and maintain a customer identification program. A copy of the program must be maintained for five years. See 31 CFR 1026.100 and 31 CFR 1026.220.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 20,478.

Dawn D. Wolfgang,

Treasury PRA Clearance Officer.

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BILLING CODE 4810-02-P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

August 20, 2012.

The Department of the Treasury will submit the following information collection request to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104-13, on or after the date of publication of this notice.

DATES: Comments should be received on or before September 24, 2012 to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestion for reducing the burden, to the (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at OIRA_Submission@OMB.EOP.GOV and to the (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8140, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submission(s) may be obtained by calling (202) 927-5331, email at PRA@treasury.gov, or the entire information collection request maybe found at www.reginfo.gov.

Alcohol and Tobacco Tax and Trade Bureau (TTB)

OMB Number: 1513-0087.

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

Title: Labeling and Advertising Requirements Under the Federal Alcohol Administration Act.

Abstract: Bottlers and importers of alcohol beverages must adhere to numerous performance standards for statements made on labels and in advertisements of alcohol beverages. These performance standards include minimum mandatory labeling and advertising statements.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 7,071.

OMB Number: 1513-0114.

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

Title: Beer for Exportation.

Form: TTB F 5130.12.

Abstract: Unpaid beer may be removed from a brewery for exportation without payment of the excise tax normally due on removal. In order to ensure that exportation took place as claimed and that untaxpaid beer does not reach the domestic market TTB requires certification on Form 5130.12.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 5,940.

OMB Number: 1513-0115.

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

Title: Usual and Customary Business Records Relating to Wine TTB REC 5120/1.

Abstract: TTB routinely inspects wineries' usual and customary business records to ensure the proper payment of wine excise taxes due to the Federal government.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 468.

OMB Number: 1513-0116.

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

Title: Bond for Drawback Under 26 U.S.C. 5131.

Form: TTB F 5154.3.

Abstract: Business that use taxpaid alcohol to manufacture nonbeverage

products may file a claim for drawback (refund or remittance). Claims may be filed monthly or quarterly. Monthly claimants must file a bond on TTB F 5154.3 to protect the Government's interest.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 10.

OMB Number: 1513-0121.

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

Title: Labeling of Major Food Allergens.

Abstract: The collection of information involves voluntary labeling of major food allergens used in the production of alcohol beverages and also involves petitions for exemption from full allergen labeling. The collection corresponds to the amendments to the FD&C Act in Title II of Public Law 108-282, 118 Stat. 905.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 730.

Dawn D. Wolfgang,

Treasury PRA Clearance Officer.

[FR Doc. 2012-20747 Filed 8-22-12; 8:45 am]

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UNITED STATES SENTENCING COMMISSION

Sentencing Guidelines for United States Courts

AGENCY: United States Sentencing Commission.

ACTION: Notice of final action regarding technical and conforming amendments to federal sentencing guidelines effective November 1, 2012.

SUMMARY: On April 30, 2012, the Commission submitted to the Congress amendments to the sentencing guidelines and official commentary, which become effective on November 1, 2012, unless Congress acts to the contrary. Such amendments and the reasons for amendment subsequently were published in the **Federal Register**, 77 FR 28225 (May 11, 2012). The Commission has made technical and conforming amendments, set forth in this notice, to commentary provisions and policy statements related to those amendments.

DATES: The Commission has specified an effective date of November 1, 2012, for the amendments set forth in this notice.

FOR FURTHER INFORMATION CONTACT: Jeanne Doherty, Public Affairs Officer, (202) 502-4502.