

4. A copy of this decision will be served upon the parties and counsel listed in the certificate of service appended to NS's petition as well as upon: Hon. Clifford R. Weckstein, Chief Judge, Roanoke County Circuit Court, P.O. Box 1126, 305 E. Main Street, Salem, VA 24153-1126.

5. This decision is effective on its service date.

Decided: December 12, 2012.

By the Board, Rachel D. Campbell,
Director, Office of Proceedings.

Jeffrey Herzig,

Clearance Clerk.

[FR Doc. 2012-30277 Filed 12-14-12; 8:45 am]

BILLING CODE 4915-01-P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

December 12, 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 January 16, 2013 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 (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 (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.

Office of International Affairs

OMB Number: 1505-0146.

Type of Review: Revision of a currently approved collection.

Title: Survey of U.S. Ownership of Foreign Securities.

Form: TDF-SHC, TDF-SHCA.

Abstract: The survey will collect information on U.S. holdings of foreign securities. The information will be used

in the computation of the U.S. balance of payments accounts and international investments position, as well as in the formulation of U.S. financial and monetary policies. This survey is also part of an international effort coordinated by the IMF to improve worldwide balance of payments statistics. Respondents are primarily the largest banks, securities dealers, and investors.

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

Estimated Total Burden Hours: 63,202.

Dawn D. Wolfgang,

Treasury PRA Clearance Officer.

[FR Doc. 2012-30291 Filed 12-14-12; 8:45 am]

BILLING CODE 4810-25-P

DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

Proposed Information Collections; Comment Request

AGENCY: Alcohol and Tobacco Tax and Trade Bureau; Treasury.

ACTION: Notice and request for comments.

SUMMARY: As part of our continuing effort to reduce paperwork and respondent burden, and as required by the Paperwork Reduction Act of 1995, we invite comments on the proposed or continuing information collections listed below in this notice.

DATES: We must receive your written comments on or before February 15, 2013.

ADDRESSES: You may send comments to Mary A. Wood, Alcohol and Tobacco Tax and Trade Bureau, at any of these addresses:

- *U.S. mail:* 1310 G Street NW., Box 12, Washington, DC 20005;
- *Hand delivery/courier in lieu of mail:* 1310 G Street NW., Suite 200E, Washington, DC 20005;
- 202-453-2686 (facsimile); or
- formcomments@ttb.gov (email).

Please send separate comments for each specific information collection listed below. You must reference the information collection's title, form or recordkeeping requirement number, and OMB number (if any) in your comment. If you submit your comment via facsimile, please send no more than five 8.5 x 11 inch pages in order to ensure our equipment is not overburdened.

FOR FURTHER INFORMATION CONTACT: To obtain additional information, copies of the information collection and its

instructions, or copies of any comments received, contact Mary A. Wood, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street NW., Box 12, Washington, DC 20005; or telephone 202-453-2265.

SUPPLEMENTARY INFORMATION:

Request for Comments

The Department of the Treasury and its Alcohol and Tobacco Tax and Trade Bureau (TTB), as part of their continuing effort to reduce paperwork and respondent burden, invite the general public and other Federal agencies to comment on the proposed or continuing information collections listed below in this notice, as required by the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*).

Comments submitted in response to this notice will be included or summarized in our request for Office of Management and Budget (OMB) approval of the relevant information collection. All comments are part of the public record and subject to disclosure. Please do not include any confidential or inappropriate material in your comments.

We invite comments on: (a) Whether this information collection is necessary for the proper performance of the agency's functions, including whether the information has practical utility; (b) the accuracy of the agency's estimate of the information collection's burden; (c) ways to enhance the quality, utility, and clarity of the information collected; (d) ways to minimize the information collection's burden 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 the requested information.

Information Collections Open for Comment

Currently, we are seeking comments on the following TTB forms and recordkeeping requirements:

Title: Inventory—Manufacturer of Tobacco Products, Processed Tobacco, or Cigarette Papers and Tubes.

OMB Control Number: 1513-0032.

TTB Form Numbers: 5210.9.

Abstract: TTB F 5210.9 is used by manufacturers of tobacco products or processed tobacco to report the beginning and ending inventories of tobacco products and processed tobacco and at other times required by the TTB regulations. The information reported on this form is used by TTB to determine tax liability and compliance

with regulations, and for protection of the revenue.

Current Actions: We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated total annual burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 193.

Estimated Total Annual Burden Hours: 386.

Title: Report—Manufacturer of Tobacco Products or Cigarette Papers and Tubes; and Report—Manufacturer of Processed Tobacco.

OMB Control Number: 1513–0033.

TTB Form Numbers: 5210.5 and 5250.1.

Abstract: Manufacturers account for their taxable articles on this report. TTB uses this information to ensure that manufacturers have properly paid taxes due and have complied with Federal laws and regulations.

Current Actions: We are submitting this information collection as a revision. We are making no changes to TTB F 5210.5. We are revising TTB F 5250.1 to incorporate amendments made in the final rule to the relevant regulations implementing the Children's Health Insurance Program Reauthorization Act of 2009 (see T.D. TTB–104, published in the **Federal Register** of June 21, 2012, at 77 FR 37287). The estimated number of respondents and estimated total annual burden hours remain unchanged.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 193.

Estimated Total Annual Burden Hours: 4,632.

Title: Inventory—Export Warehouse Proprietor.

OMB Control Number: 1513–0035.

TTB Form Number: 5220.3.

Abstract: TTB F 5220.3 is used by export warehouse proprietors to report inventories that are required by law and regulations.

Current Actions: We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated total annual burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 80.

Estimated Total Annual Burden Hours: 400.

Title: Alcohol Fuel Plants (AFP) Records, Reports, and Notices.

OMB Number: 1513–0052.

TTB Form Number: 5110.75.

TTB Recordkeeping Number: 5110/10.

Abstract: The data in this information collection is necessary to determine which persons are qualified to produce alcohol for fuel purposes and to identify such persons. The information collection accounts for distilled spirits produced and the spirits' proper disposition, keeps registrations current, and helps TTB evaluate variations from prescribed procedures.

Current Actions: We are submitting this information collection as a revision. The supporting statement reflects changes to regulatory section numbers as recodified in the final rule for the revision of 27 CFR Part 19, Distilled Spirits Plants (see T.D. TTB–92, published in the **Federal Register** on February 16, 2011, at 76 FR 9080).

Type of Review: Revision of a currently approved collection.

Affected Public: Farms, Business or other for-profit.

Estimated Number of Respondents: 1,663.

Estimated Total Annual Burden Hours: 2,784.

Title: Stills—Notices, Registration, and Records.

OMB Number: 1513–0063.

TTB Record Number: 5150/8.

Abstract: This information collection is used to account for stills and distilling apparatus for the regulation of distillation of distilled spirits, and to protect the revenue. We also use it to establish whether a person who intends to use a still or other distilling apparatus has qualified to conduct distilling operations and complied with other pertinent provisions of law and regulations.

Current Actions: We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated total annual burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 10.

Estimated Total Annual Burden Hours: 42.

Title: Liquor Importer's Records and Reports.

OMB Control Number: 1513–0064.

TTB Record Number: 5170/1.

Abstract: Liquor importers account for taxable articles on this report. TTB uses this information to ensure that proprietors have complied with Federal laws and regulations and to protect against diversion.

Current Actions: We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated total annual burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 500.

Estimated Total Annual Burden Hours: 251.

Title: Records of Operations—Manufacturer of Tobacco Products or Processed Tobacco.

OMB Control Number: 1513–0068.

TTB Recordkeeping Number: 5210/1.

Abstract: Manufacturers of tobacco products or processed tobacco manufacturers must maintain records that provide accountability over the tobacco products or processed tobacco received and produced. These records ensure that each tobacco product or processed tobacco transaction can be traced, and support the collection of the proper tax.

Current Actions: We are submitting this information collection as a revision. We are revising this collection to incorporate amendments made to the regulations to implement the Children's Health Insurance Program Reauthorization Act of 2009 (see T.D. TTB–104, published in the **Federal Register** of June 21, 2012, at 77 FR 37287). The estimated number of respondents and estimated total annual burden hours remain unchanged.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 193.

Estimated Total Annual Burden Hours: 386.

Title: Tobacco Export Warehouse—Record of Operations.

OMB Control Number: 1513–0070.

TTB Recordkeeping Number: 5220/1.

Abstract: Export warehouses are used to store untaxpaid tobacco products and processed tobacco pending exportation. TTB uses these records to maintain accountability over these commodities for purposes of protecting tax revenue.

Current Actions: We are submitting this information collection as a revision.

We are revising this collection to incorporate amendments made to the regulations to implement the Children's Health Insurance Program Reauthorization Act of 2009 (see T.D. TTB-104, published in the **Federal Register** of June 21, 2012, at 77 FR 37287). The estimated number of respondents and estimated total annual burden hours remain unchanged.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 80.

Estimated Total Annual Burden Hours: 1 (one).

Title: Applications and Notices—Manufacturers of Nonbeverage Products.
OMB Control Number: 1513-0072.
TTB Record Number: 5530/1.

Abstract: These reports (Letterhead Applications and Notices) are submitted by manufacturers of nonbeverage products who are using distilled spirits upon which drawback will be claimed. These reports are used by TTB to ensure that the regulated individuals will conduct operations in compliance with the law and regulations. The applications and notices serve to protect the revenue by helping TTB personnel determine if spirits on which drawback has been claimed have been diverted to beverage use.

Current Actions: We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated total annual burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 510.

Estimated Total Annual Burden Hours: 510.

Title: Records of Things of Value to Retailers, and Occasional Letter Reports from Industry Members Regarding Information of Sponsorships, Advertisements, Promotions, etc. under the FAA Act.

OMB Control Number: 1513-0077.

TTB Recordkeeping Number: 5190/1.

Abstract: These records and occasional letter reports are used to show compliance with the provisions of the Federal Alcohol Administration (FAA) Act, which prohibits wholesalers, producers, or importers from giving things of value to retail liquor dealers, and which also prohibits industry members from conducting certain types of sponsorships, advertising, promotions, etc.

Current Actions: We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated total annual burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Business and other for-profit, Individuals, or households.

Estimated Number of Respondents: 12,665.

Estimated Total Annual Burden Hours: 2,112.

Title: Application for Permit to Manufacture Tobacco Products or Processed Tobacco or to Operate an Export Warehouse; Application for Amended Permit to Manufacture Tobacco Products or Processed Tobacco or to Operate an Export Warehouse; Application for Permit to Import Tobacco Products or Processed Tobacco; and Application for Amended Permit to Import Tobacco Products or Processed Tobacco.

OMB Control Number: 1513-0078.

TTB Form Numbers: 5200.6, 5200.16, 5230.4, and 5230.5, respectively.

Abstract: These forms are used by tobacco industry members to obtain and amend permits necessary to engage in business as a manufacturer or importer of tobacco products or processed tobacco, or as an export warehouse proprietor.

Current Actions: We are submitting this information collection, including all four forms, as a revision. We are revising this collection to incorporate amendments made to the regulations to implement the Children's Health Insurance Program Reauthorization Act of 2009 (see T.D. TTB-104, published in the **Federal Register** of June 21, 2012, at 77 FR 37287). The estimated number of respondents and estimated total annual burden hours remain unchanged.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit; State, local, and tribal governments.

Estimated Number of Respondents: 1,518.

Estimated Total Annual Burden Hours: 2,277.

Title: Application for Extension of Time for Payment of Tax.

OMB Control Number: 1513-0093.

TTB Form Number: 5600.38.

Abstract: Taxpayers use this form to apply for an extension of time for the payment of tax, and TTB uses this information to determine if a taxpayer is qualified to extend payment of tax due to circumstances beyond the taxpayer's control.

Current Actions: We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated total annual burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 12.

Estimated Total Annual Burden Hours: 3.

Title: Supporting Data for Nonbeverage Drawback Claims.

OMB Control Number: 1513-0098.

TTB Form Number: 5154.2.

Abstract: The form substantiates nonbeverage drawback claims by documenting the use of taxpaid distilled spirits in the manufacture of nonbeverage products. The form is used to verify that all distilled spirits can be accounted for and that drawback is paid only in the amount and for the purposes authorized by law.

Current Actions: We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated total annual burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 590.

Estimated Total Annual Burden Hours: 3,422.

Title: Record of Operations—Importer of Tobacco Products or Processed Tobacco.

OMB Number: 1513-0106.

TTB Recordkeeping Number: None.

Abstract: Importers of tobacco products or processed tobacco are required to maintain records of physical receipts and disposition of tobacco products or processed tobacco in order to prepare TTB Form 5220.6 (a monthly report).

Current Actions: We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated total annual burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 586.

Estimated Total Annual Burden Hours: 1 (one).

Title: Monthly Report—Importer of Tobacco Products or Processed Tobacco.

OMB Number: 1513-0107.

TTB Form Number: 5220.6.

Abstract: Reports of the importation and disposition of tobacco products and processed tobacco are necessary to determine whether those persons issued the permits required by 26 U.S.C. 5713 should be allowed to continue their operations or renew their permits. This report is also used to determine if tobacco products or processed tobacco are being diverted for illegal purposes and to ensure that holders of basic permits are engaging in the operations stated on their permit.

Current Actions: We are submitting this information collection as a revision. We are revising the instructions at the top of the form to incorporate pertinent regulatory text. The estimated number of respondents and estimated total annual burden hours remain unchanged.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for profit.

Estimated Number of Respondents: 586.

Estimated Total Annual Burden Hours: 14,064.

Title: Report of Removal, Transfer, or Sale of Processed Tobacco.

OMB Control Number: 1513-0130.

TTB Form Number: 5250.2.

Abstract: Unregulated transfers or sales of processed tobacco to persons who do not hold TTB permits could lead to processed tobacco falling into the hands of persons who would be unknown and unaccountable to TTB, including illegal manufacturers. In order to better regulate processed tobacco and prevent diversion, TTB requires the filing of a report covering all such transfers or sales. This report is used to protect the revenue.

Current Actions: We are submitting this information collection (including the associated form) as a revision. We are revising this collection to incorporate amendments to the regulations to implement the Children's Health Insurance Program Reauthorization Act of 2009 (see T.D. TTB-104, published in the **Federal Register** of June 21, 2012, at 77 FR 37287). The estimated number of respondents and estimated total annual burden hours remain unchanged.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 779.

Estimated Total Annual Burden Hours: 2,337.

Dated: December 12, 2012.

Amy R. Greenberg,

Assistant Director, Regulations and Rulings Division.

[FR Doc. 2012-30350 Filed 12-14-12; 8:45 am]

BILLING CODE 4810-31-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 706-D

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 Form 706-D, United States Additional Estate Tax Return Under Code Section 2057.

DATES: Written comments should be received on or before February 15, 2013 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 Martha R. Brinson, (202) 622-3869, at Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet, at Martha.R.Brinson@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: United States Additional Estate Tax Return Under Code Section 2057.

OMB Number: 1545-1680.

Form Number: 706-D.

Abstract: A qualified heir will use Form 706-D to report and to pay the additional estate tax imposed by Code section 2057. Section 2057 requires an additional tax when certain "taxable events" occur with respect to a qualified family-owned business interest received by a qualified heir. IRS will use the information to determine that the additional estate tax has been properly computed.

Current Actions: There are no changes being made to the form at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households.

Estimated Number of Responses: 180.

Estimated Time per Respondent: 2 hours, 50 minutes.

Estimated Total Annual Burden Hours: 530.

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 be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency'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 of information 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.

Approved: December 10, 2012.

Yvette Lawrence,

IRS Reports Clearance Officer.

[FR Doc. 2012-30255 Filed 12-14-12; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF VETERANS AFFAIRS

Allowance for Private Purchase of an Outer Burial Receptacle in Lieu of a Government-Furnished Graveliner for a Grave in a VA National Cemetery

AGENCY: Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: Public Law 104-275 was enacted on October 9, 1996. It allows