

Type of Review: Extension without change.

Title: Notice 2009–85, Guidance for Expatriates and Recipients of Foreign Source Gifts and Bequests Under Sections 877A, 2801, and 6039G.

Abstract: Section 301 of the Heroes Earnings Assistance and Relief Tax Act of 2008 (the “Act”) enacted new sections 877A and 2801 of the Internal Revenue Code (“Code”), amended sections 6039G and 7701(a), made conforming amendments to sections 877(e) and 7701(b), and repealed section 7701(n). This notice provides guidance regarding certain federal tax consequences under these sections for individuals who renounce U.S. citizenship or cease to be taxed as lawful permanent residents of the United States.

Affected Public: Individuals or households.

Estimated Total Burden Hours: 420.

OMB Number: 1545–1835.

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

Title: Form 637 Questionnaires.

Abstract: Form 637 Questionnaires will be used to collect information about persons who are registered with the Internal Revenue Service (IRS) in accordance with Internal Revenue Code (IRC) Sec. 4104 or 4222. The information will be used to make an informed decision on whether the applicant/registrant qualifies for registration.

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

Estimated Total Burden Hours: 3,479.

OMB Number: 1545–1699.

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

Title: TD 9002, Agent for Consolidated Group.

Abstract: These proposed regulations provide greater certainty as to which entity will be the substitute agent for the group by identifying a default successor agent for the group. Under the proposed regulations, an entity (whether foreign or domestic) is a default successor if it becomes the single entity primarily liable, pursuant to applicable law, for the tax liability of the former agent of the group upon the termination of the agent’s existence. When the agent for the group terminates under applicable law and there is no default successor, the agent for the group may designate a substitute agent.

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

Estimated Total Burden Hours: 200.

OMB Number: 1545–1502.

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

Title: Form 5304–SIMPLE; Form 5305–SIMPLE; Notice 98–4.

Abstract: Forms 5304–SIMPLE and 5035–SIMPLE are used by an employer to permit employees to make salary reduction contributions to a savings incentive match plan (SIMPLE IRA) described in Code section 408(p). These forms are not to be filed with IRS, but to be retained in the employers’ records as proof of establishing such a plan, thereby justifying a deduction for contributions made to the SIMPLE IRA. The data is used to verify the deduction. Notice 98–4 provides guidance for employers and trustees regarding how they can comply with the requirements of Code section 408(p) in establishing and maintaining a SIMPLE Plan.

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

Estimated Total Burden Hours: 2,113,000.

OMB Number: 1545–0902.

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

Title: Form 8288, U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests: Form 8288–A, Statement of Withholding on Dispositions by Foreign Persons of Real Property Interests.

Abstract: Form 8288 is used by the withholding agent to report and transmit the withholding to IRS. Form 8288–A is used to validate the withholding and to return a copy to the transferor for his/her use in filing a tax return.

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

Estimated Total Burden Hours: 243,675.

OMB Number: 1545–1069.

Type of Review: Extension without change.

Title: EE–175–86 (Final) Certain Cash or Deferred Arrangements and Employee and Matching Contributions under Employee Plans: REG- 108639–99 (NPRM) Retirement Plans; Cash or Deferred Arrangements.

Abstract: The IRS needs this information to insure compliance with sections 401(k), 401(m), and 4979 of the Internal Revenue Code. Certain additional taxes may be imposed if sections 401(k) and 401(m) are not complied with.

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

Estimated Total Burden Hours: 1,060,000.

OMB Number: 1545–0975.

Type of Review: Revision of a currently approved collection.

Title: Estimated Tax for Corporations. *Form:* 1120–W

Abstract: Form 1120–W is used by corporations to figure estimated tax liability and the amount of each installment payment. Form 1120–W is a worksheet only. It is not to be filed with the Internal Revenue Service.

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

Estimated Total Burden Hours: 12,749,329.

OMB Number: 1545–0976.

Type of Review: Extension without change.

Title: Estimated Tax on Unrelated Business Taxable Income for Tax-Exempt Organizations.

Abstract: Form 990–W is used by tax-exempt trusts and tax-exempt corporations to figure estimated tax liability on unrelated business income and on investment income for private foundations and the amount of each installment payment. Form 990–W is a worksheet only. It is not required to be filed.

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

Estimated Total Burden Hours: 220,310.

Robert Dahl,

Treasury PRA Clearance Officer.

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

December 21, 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 28, 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.

Internal Revenue Service (IRS)

OMB Number: 1545-2007.

Type of Review: Extension without change.

Title: Employer's Annual Employment Tax Return.

Abstract: Form 944, Employer's ANNUAL Federal Tax Return, is designed so the smallest employers (those whose annual liability for social security, Medicare, and withheld federal income taxes is \$1,000 or less) will file and pay these taxes only once a year instead of every quarter. Employers who discover they under or over withheld income taxes from wages or social security or Medicare tax in a prior year use Form 944-X to report those taxes and either make a payment, claim a refund, or request an abatement.

Affected Public: Private Sector: Businesses and other For-Profits.

Estimated Total Burden Hours: 15,702,300.

Robert Dahl,

Treasury PRA Clearance Officer.

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DEPARTMENT OF THE TREASURY

Community Development Financial Institutions Fund

Funding Opportunity Title: Notice of Funds Availability (NOFA) inviting Applications for the Community Development Financial Institutions the Native American CDFI Assistance (NACA) Program FY 2013 funding round (the FY 2013 Funding Round).

Announcement Type: Announcement of funding opportunity.

Catalog of Federal Domestic Assistance (CFDA) Number: 21.020.

Dates: Applications for Financial Assistance (FA) awards or Technical Assistance (TA) grants through the FY 2013 Funding Round of the NACA Program must be received by 11:59 p.m., Eastern Time (ET), February 28, 2013.

Executive Summary: Subject to funding availability, this NOFA is issued in connection with the FY 2013 Funding Round of the NACA Program, administered by the Community

Development Financial Institutions (CDFI) Fund.

I. Funding Opportunity Description

A. Award Requirements: Through the NACA program, the CDFI Fund provides FA awards and TA grants. FA awards are made to Certified Native CDFIs and certifiable Native CDFIs that complete and submit a NACA Application (Application) and meet the FA requirements set forth in this NOFA, subject to funding availability. The CDFI Fund requires that in order for an Applicant to be eligible for an award under this NOFA, they must be a newly Certified CDFI (certified within the last three calendar years) or recertified in FY 2013. (For further information, please see Section III.A.2 of this NOFA.)

TA grants are made to Certified Native CDFIs, Certifiable Native CDFIs, emerging Native CDFIs, and Sponsoring Entities that complete and submit the Application and meet the eligibility requirements set forth in this NOFA.

B. Program Regulations: The regulations governing the NACA program are found at 12 CFR Parts 1805 and 1815 (the Regulations) and provide guidance on evaluation criteria and other requirements. Details regarding the Application content requirements are found in the Application and related materials. Each capitalized term in this NOFA is more fully defined in this NOFA, the Regulations, or the Application. The CDFI Fund encourages Applicants to review the Regulations in addition to this NOFA.

C. Funding Discretion: The CDFI Fund reserves the right to fund, in whole or in part, any, all, or none of the Applications submitted in response to this NOFA. The CDFI Fund reserves the right to reallocate funds from the amount that is anticipated to be available through this NOFA to other CDFI Fund programs, particularly if the CDFI Fund determines that the number of awards made through this NOFA is fewer than projected.

D. Coordination with Broader Community Development Strategies: Consistent with Federal efforts to promote community revitalization, it is important for communities to develop a comprehensive neighborhood revitalization strategy that addresses neighborhood assets essential to transforming distressed neighborhoods into healthy and vibrant communities. Neighborhood transformation can best occur when comprehensive neighborhood revitalization plans embrace the coordinated use of programs and resources that address the interrelated needs within a community. Although not a requirement for

participating in the CDFI Program, the Federal government believes that a CDFI will be most successful when it is part of, and contributes to, an area's broader neighborhood revitalization strategy.

II. Award Information

A. Funding Availability

1. FY 2013 Funding Round: Subject to funding availability, the CDFI Fund expects to award, through this NOFA, approximately \$12 million in NACA awards for FA and TA Applicants. Furthermore, in FY 2012, Congress mandated that at least ten percent of the CDFI Program's appropriations be directed to counties that meet certain criteria for "persistent poverty." This requirement continues under the current Continuing Resolution for FY 2013 appropriations. As a result, the CDFI Fund invites Applicants to indicate their level of participation in counties of persistent poverty in their FY 2013 applications. The CDFI Fund reserves the right to award more or less than the amounts cited above in the FY 2013 Funding Round, based upon available funding and other applicable factors.

2. Availability of Funds for the FY 2013 Funding Round: Funds for the FY 2013 Funding Round have not yet been appropriated. If funds are not appropriated for the NACA program, there will not be a NACA FY 2013 Funding Round. If funds are appropriated, the amount of such funds may be greater or less than the amounts set forth above. If funds for the FY 2013 Funding Round for the NACA Program are not appropriated, entities eligible to apply under this NOFA are encouraged to apply for CDFI Program funds through the Community Development Financial Institutions (CDFI) Program NOFA, assuming they are eligible per the applicable NOFA.

All awards made under this NOFA must be used to support the Applicant's activities. Awards cannot be used to support the activities of, or otherwise be passed through, transferred, or co-awarded to, third-party entities, whether Affiliates, Subsidiaries, or others; with the exception for Sponsoring Entities who can use the funds to create and support a separate legal entity that will become a Certified Native CDFI. The entity that is to carry out the responsibilities of the award and deploy the award funds (the Awardee) must be the entity that applies for the award. In cases where CDFI bank holding company Applicants intend to deploy their FA awards through their 100 percent wholly-owned CDFI subsidiary bank, applications must be made at the