DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

January 17, 2013.

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 February 22, 2013 to be assured of consideration.

ADDRESS: 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 may be found at www.reginfo.gov.

Internal Revenue Service (IRS)

OMB Number: 1545–0192.

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

Title: Tax on Accumulation Distribution of Trusts.

Form: 4970.

Abstract: Form 4970 is used by a beneficiary of a domestic or foreign trust to compute the tax assessment attributable to an accumulation distribution. The form is used to verify whether the correct tax has been paid on the accumulation distribution.

Affected Public: Individuals or Households.

Estimated Total Burden Hours: 42,900.

OMB Number: 1545–0935.

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

Title: U.S. Income Tax Return of a Foreign Sales Corporations; Schedule P, Transfer Price or Commission.


Abstract: Form 1120–FSC is filed by foreign corporations that have elected to be FSCs or small FSCs. The FSC uses Form 1120–FSC to report income and expenses and to figure its tax liability. IRS uses Form 1120–FSC and Schedule P (Form 1120–FSC) to determine whether the FSC has correctly reported its income and expenses and figured its tax liability correctly.

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

Estimated Total Burden Hours: 1,088,250.

OMB Number: 1545–0940.

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

Title: TD 8086—Electron for $10 Million Limitation on Exempt Small Issues of Industrial Development Bonds; Supplemental Capital Expenditure Statements (LR–185–84 Final).

Abstract: The regulation liberalizes the procedure by which the state or local government issuer of an exempt small issue of tax-exempt bonds elects the $10 million limitation upon the size of such issue and deletes the requirement to file certain supplemental capital expenditure statements.

Affected Public: State, Local, and Tribal Governments.

Estimated Total Burden Hours: 1,000.

OMB Number: 1545–1016.

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

Title: Return of Excise Tax on Undistributed Income of Regulated Investment Companies.

Form: 8613.

Abstract: Form 8613 is used by regulated investment companies to compute and pay the excise tax on undistributed income imposed under section 4982. IRS uses the information to verify that the correct amount of tax has been reported.

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

Estimated Total Burden Hours: 17,820.

OMB Number: 1545–1816.

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

Title: TD 9054—Disclosure of Returns and Return Information to Designee of Taxpayer (REG–103320–00 Final).

Abstract: Under section 6103(a), returns and return information are confidential unless disclosure is otherwise authorized by the Code. Section 6103(c), as amended in 1996 by section 1207 of the Taxpayer Bill of Rights II, Public Law 104–168 (110 Stat. 1452), authorizes the IRS to disclose returns and return information to such person or persons as the taxpayer may designate in a request for or consent to disclosure, or to any other person at the taxpayer’s request to the extent necessary to comply with a request for information or assistance made by the taxpayer to such other person. Disclosure is permitted subject to such requirements and conditions as may be prescribed by regulations.

Affected Public: Individuals or Households.

Estimated Total Burden Hours: 800.

OMB Number: 1545–1060.

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

Title: Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests.

Form: 8288–B.

Abstract: Form 8288–B is used to advise the foreign person of the withholding required by section 1445. IRS uses the information to verify that the witholding required by section 1445 has been reported.

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

Estimated Total Burden Hours: 29,256.

OMB Number: 1545–1190.

Type of Review: Revision of a currently approved collection.

Title: Like-Kind Exchanges.

Form: 8824.

Abstract: Form 8824 is used by individuals, partnerships, and other entities to report the exchange of business or investment property, and the deferral of gains from such transactions under section 1031. It is also used to report the deferral of gain under section 1043 by members of the executive branch of the Federal government.

Affected Public: Individuals or Households.

Estimated Total Burden Hours: 1,995,807.

OMB Number: 1545–1444.

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

Title: Empowerment Zone and Renewal Opportunity Employment Credit.

Form: 8844.

Abstract: The empowerment zone employment (EZE) credit is part of the general business credit under section 38. However, unlike the other components of the general business credit, taxpayers are allowed to offset 25 percent of their alternative minimum tax with the EZE credit.

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

Estimated Total Burden Hours: 237,600.

OMB Number: 1545–2233.

Type of Review: Extension without change of a currently approved collection.
**DEPARTMENT OF VETERANS AFFAIRS**

[OMB Control No. 2900–New]

Proposed Information Collection; Women Veterans Healthcare Barriers Survey Activity: Comment Request

**AGENCY:** Veterans Health Administration, Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** The Veterans Health Administration (VHA) is announcing an opportunity for public comment on the proposed collection of certain information by the agency. Under the Paperwork Reduction Act (PRA) of 1995, Federal agencies are required to publish notice in the Federal Register concerning each proposed collection of information, including each proposed new collection, and allow 60 days for public comment in response to the notice to conduct an independent comprehensive study of the barriers to the provision of comprehensive health care for women Veterans.

**DATES:** Written comments and recommendations on the proposed collection of information should be received on or before March 25, 2013.

**ADDRESSES:** Submit written comments on the collection of information through the Federal Docket Management System (FDMS) at www.Regulations.gov; or to Cynthia Harvey-Pryor, Veterans Health Administration (10P7BF), Department of Veterans Affairs, 810 Vermont Avenue NW, Washington, DC 20420 or email: cynthia.harvey- pryor@va.gov. Please refer to “OMB Control No. 2900–NEW, Women Veterans Healthcare Barriers Survey” in any correspondence. During the comment period, comments may be viewed online through FDMS.

FOR FURTHER INFORMATION CONTACT: Cynthia Harvey-Pryor at (202) 461–5870 or FAX (202) 273–9381.

**SUPPLEMENTARY INFORMATION:** Under the PRA of 1995 (Pub. L. 104–13; 44 U.S.C. 3501–3521), Federal agencies must obtain approval from OMB for each collection of information they conduct or sponsor. This request for comment is being made pursuant to Section 3506(c)(2)(A) of the PRA.

With respect to the following collection of information, VHA invites comments on: (1) Whether the proposed collection of information is necessary for the proper performance of VHA’s functions, including whether the information will have practical utility; (2) the accuracy of VHA’s estimate of the burden of the proposed collection of information; (3) ways to enhance the quality, utility, and clarity of the information to be collected; and (4) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or the use of other forms of information technology.

**Title:** Women Veterans Healthcare Barriers Survey.

**OMB Control Number:** 2900–New (Women Veterans Healthcare Barriers Survey).

**Type of Review:** New data collection.

**Abstract:** Women Veterans comprise one of the fastest growing subpopulations of Veterans. Today, there are more than 1.8 million living women Veterans, more than 500,000 of whom have enrolled in the VA Health Care System. Over the last decade, the number of women Veterans using VA health care has nearly doubled. VA is responding by improving access and services for women. The study will help us better understand barriers women Veterans face accessing VA care, the comprehensiveness of care, and improve our understanding of the long-term consequences of military deployment. The data collected will allow VA to plan and provide better health care for women Veterans and to support reports to Congress about the status of women Veterans’ health care.

**Affected Public:** Individuals or households.

**Estimated Annual Burden:** 5,600 hours.

**Estimated Average Burden Per Respondent:** 40 minutes.

**Frequency of Response:** One time.

**Estimated Number of Respondents:** 8,400.

By direction of the Secretary.

**William F. Russo,**
Deputy Director, Office of Regulations Policy and Management, Office of General Counsel, Department of Veterans Affairs.