DEPARTMENT OF THE TREASURY
Submission for OMB Review; Comment Request
March 25, 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 April 29, 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 Fiscal Assistant Secretary
OMB Number: 1505–0221.
Type of Review: Revision of a currently approved collection.
Title: Annual Performance Report and Certification for Section 1603: Payments for Specified Renewable Energy Property in Lieu of Tax Credits.
Abstract: Authorized under the American Recovery and Reinvestment Act (ARRA), of 2009 (Pub. L. 111–5), the Department of the Treasury is implementing several provisions of the Act, more specifically Division B—Tax, Unemployment, Health, State Fiscal Relief, and Other Provisions. Among these components is a program which requires Treasury, in lieu of a tax credit, to reimburse persons who place in service certain specified energy properties. The collection of information is necessary to properly monitor compliance with program requirements. Applicants for Section 1603 payments commit in the Terms and Conditions that are part of the application to submitting an annual report for five years from the date the energy property is placed in service. The information will be used to (1) Determine whether payment recipients remain eligible, (2) determine that the amount of the 1603 payment remains allowable under applicable laws, (3) assess compliance with applicable laws, and (4) report on the effectiveness of the program.

Affected Public: State, Local, and Tribal Governments.

Estimated Total Burden Hours: 37,500.

Dawn D. Wolfgang,
Treasury PRA Clearance Officer.
[FR Doc. 2013–07164 Filed 3–27–13; 8:45 am]
BILLING CODE 4810–31–P

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extension of time to file an estate tax return (Form 706). The regulations provide guidance to executors of decedents’ estates on how to properly file the application for the automatic extension.

**Affected Public:** Individuals or Households.

**Estimated Total Burden Hours:** 1.

**OMB Number:** 1545–1711.

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

**Title:** REG—116050–99 (final) Stock Transfer Rules: Carryover of Earnings and Taxes.

**Abstract:** This document contains final regulations addressing the carry over of certain attributes, such as earnings and profits and foreign income tax accounts, when two corporations combine in a corporate reorganization or liquidation that is described in both section 367(b) and section 381 of the Internal Revenue Code.

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

**Estimated Total Burden Hours:** 231,693.

**OMB Number:** 1545–0231.

**Type of Review:** Revision of a currently approved collection.

**Title:** Credit for Alcohol Used as Fuel.

**Form:** 6478.

**Abstract:** IRC section 38(b)(3) allows a nonrefundable income tax credit for businesses that sell or use alcohol. Small ethanol producers also receive a nonrefundable credit for production of qualified ethanol. Form 6478 is used to figure the credits.

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

**Estimated Total Burden Hours:** 231,693.

**OMB Number:** 1545–1696.

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

**Title:** Political Organization Report of Contributions and Expenditures.

**Form:** 8872.

**Abstract:** Internal Revenue Code section 527(j) requires certain political organizations to report certain contributions received and expenditures made after July 1, 2000. Every section 527 political organization that accepts a contribution or makes an expenditure for an exempt function during the calendar year must file Form 8872, except for: A political organization that is not required to file Form 8872, or a local candidate.

**Affected Public:** Private Sector: Not for-profits institutions.

**Estimated Total Burden Hours:** 431,200.

**OMB Number:** 1545–1707.

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

**Title:** TD 8957 Final—Estate Tax Return; Form 706, Extension to File.

**Abstract:** This form provides a means for the taxpayer to compute the clean renewable energy bond credit and the Gulf bond credit.

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

**Estimated Total Burden Hours:** 5,555.

**OMB Number:** 1545–2151.

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

**Title:** Notice 2009–72—Qualifying Advanced Energy Project Credit.

**Abstract:** This notice establishes the qualifying advanced energy project program (“advanced energy program”) under § 48C(d) of the Internal Revenue Code and announces an initial allocation round of the qualifying advanced energy project credit (“advanced energy credit”) to qualifying advanced energy projects under the advanced energy program. A qualifying advanced energy project re-equip, expand, or establish a manufacturing facility for the production of certain energy related property. A taxpayer must submit, for each qualifying advanced energy project: (1) An application for certification by the DOE ("application for DOE certification"), and (2) an application for certification under § 48C(d)(2) by the Service ("application for § 48C certification"). Both applications may be submitted only during the 2-year period beginning on August 14, 2009. Certifications will be issued and credits will be allocated to projects in annual allocation rounds. The initial allocation round was conducted in 2009–10, and if necessary, additional allocation round in 2010–11.

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

**Estimated Total Burden Hours:** 110,000.

**OMB Number:** 1545–2152.

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

**Title:** The Health Coverage Tax Credit (HCTC) Reimbursement Request Form.

**Form:** 14095.

**Abstract:** This form will be used by HCTC participants to request reimbursement for health plan premiums paid prior to the commencement of advance payments.

**Affected Public:** Individual or Households.

**Estimated Total Burden Hours:** 2,039.

**OMB Number:** 1545–2168.

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

**Title:** Tax Return Preparer Complaint.

**Form:** 14157.

**Abstract:** This form will be used by taxpayers to report allegations of misconduct by tax return preparers. The form was created specifically for tax return preparer complaints and includes items necessary for the IRS to effectively
evaluate the complaint and route to the appropriate function.

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

Estimated Total Burden Hours: 1,500.

OMB Number: 1545–2235.

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

Title: Reimbursable Agreement-Non-Federal Entities.

Form: 14417.

Abstract: Information collected with this form will be used by the IRS to enter into cost reimbursable agreements with state, local, foreign government, and commercial entities. The authority to perform services on a cost reimbursable basis is contained in Section 6103(p) of the Internal Revenue Code. Performance of services is authorized when consistent with the basic public obligations of the IRS.

Affected Public: State, Local, and Tribal Governments.

Estimated Total Burden Hours: 150.

Dawn D. Wolfgang,
Treasury PRA Clearance Officer.

[FR Doc. 2013–07169 Filed 3–27–13; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Proposed Collection; Comment Request

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, as part of its continuing effort to reduce paperwork burdens, invites the general public and other Federal agencies to comment on revisions in 2014 of two currently approved information collections that are proposed for approval by the Office of Management and Budget. The Office of International Affairs within the Department of the Treasury is soliciting comments concerning the revisions of the Treasury International Capital (TIC) Forms SHL/SHLA and SHC/SHCA.

DATES: Written comments should be received on or before May 28, 2013 to be assured of consideration.

ADDRESSES: Direct all written comments to Dwight Wolkow, International Portfolio Investment Data Systems, Department of the Treasury, Room 5422 MT, 1500 Pennsylvania Avenue NW., Washington DC 20220. In view of possible delays in mail delivery, you may also wish to send a copy to Mr. Wolkow by email (comments2TIC@do.treas.gov) or FAX (202–622–2009). Mr. Wolkow can also be reached by telephone (202–622–1276).

FOR FURTHER INFORMATION CONTACT:
Copies of the proposed forms and instructions are available on the Treasury International Capital (TIC) Forms Web page for “Forms SHL/SHLA & SHC/SHCA”, at: http://www.treasury.gov/resource-center/data-chart-center/tic/Pages/forms-sh.aspx. Requests for additional information should be directed to Mr. Wolkow.

SUPPLEMENTARY INFORMATION:

Title: Treasury International Capital (TIC) Form SHL/SHLA “Foreign-Residents’ Holdings of U.S. Securities, including Selected Money Market Instruments”; TIC Form SHC/SHCA “U.S. Ownership of Foreign Securities, including Selected Money Market Instruments.”

OMB Numbers: 1505–0123 (Form SHL/SHLA); 1505–0146 (Form SHC/SHCA).

Abstract: These forms are used to conduct annual surveys of cross-border holdings of securities for portfolio investment purposes—Form SHL/SHLA collects foreign-residents’ holdings of U.S. securities; and Form SHC/SHCA collects U.S. residents’ ownership of foreign securities. These data are used by the U.S. Government in the formulation of international financial and monetary policies, and for the computation of the U.S. balance of payments accounts and of the U.S. international investment position. These data are also used to provide information to the public and to meet international reporting commitments. The SHC/SHCA survey is part of an internationally coordinated effort under the auspices of the International Monetary Fund to improve data on securities worldwide. Most of the major industrial and financial countries conduct similar surveys.

Both data collections have large benchmark surveys conducted every five years, and smaller annual surveys conducted in the non-benchmark years. The data collected under an annual survey are used in conjunction with the results of the preceding benchmark survey to make economy-wide estimates for that non-benchmark year. Currently, the determination of who must report in the annual surveys is based primarily on the data submitted during the preceding benchmark survey. The data requested in the annual survey will generally be the same as requested in the preceding benchmark report. Form SHL is used for the benchmark survey of all significant U.S.-resident custodians and U.S.-resident issuers of securities regarding foreign-residents’ holdings of U.S. securities. In non-benchmark years Form SHLA is used for the annual surveys of primarily the largest U.S.-resident custodians and issuers. Form SHC is used for the benchmark survey of all significant U.S.-resident custodians and end-investors regarding U.S. ownership of foreign securities. In non-benchmark years Form SHCA is used for the annual surveys of primarily the very largest U.S.-resident custodians and end-investors.

Current Actions: The proposed changes will: (1) Modify the determination of who must report on the annual surveys to include consideration of those filing the monthly TIC Form SLT report; (2) streamline Forms SHL/SHLA and SHC/SHCA to provide consistency among the annual surveys and the TIC SLT (details of the changes follow below); and (3) update and clarify the instructions for both forms, including updating how to submit reports and the line-by-line instructions. The changes will improve overall survey reporting.

The remainder of the Current Actions section shows in more detail the proposed changes to streamline Form SHC/SHCA and Form SHL/SHLA, organized by schedule:

The following changes apply to Schedule 1: Reporter Contact Information and Summary of Financial Information:

Changes for both Form SHCA and Form SHLA
a. Minor changes in wording concerning the reporter’s identification number, name, and contacts.

b. Lines that previously lacked numbers now have them, resulting in renumbering of subsequent lines.

c. In “Reporter Type”, “Banks” is replaced with “Depository Institution”, “Mutual fund or investment trust” is replaced with “Fund/Fund Manager/ Sponsor (excluding pension fund)”, and “Other Financial Organization” is specified to include “BHCs (Bank Holding Companies) and FHICs (Financial Holding Companies)”.

d. The line for a contact fax number is eliminated.

Form SHCA Changes (only)
a. “Industrial Classification Code” is replaced with “Reporter Type”.

b. In “Reporter Type,” “Pension Fund” is added.

The following changes apply to Schedule 2: Details of Securities:

Changes for both Form SHCA and Form SHLA
a. Minor changes in wording throughout to remove instruction comments.

b. Lines are renumbered.