

Estimated Annual Burden Hours: 4,000.

OMB Number: 1545–1590.

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

Title: REG–251698–96 (TD 8869–Final) Subchapter S Subsidiaries.

Abstract: The IRS will use the information provided by taxpayers to determine whether a corporation should be treated as an S corporation, a C Corporation, or an entity that is disregarded for federal tax purposes. The collection of information covered in the regulation is necessary for a taxpayer to obtain, retain, or terminate S corporation treatment.

Affected Public: Private sector; businesses or other for-profits.

Estimated Annual Burden Hours: 10,110.

OMB Number: 1545–1738.

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

Title: Revenue Procedure 2001–29, Leveraged Leases.

Abstract: Revenue Procedure 2001–29 sets forth the information and representations required to be furnished by taxpayers in requests for an advance ruling that a leveraged lease transaction is, in fact, a valid lease for federal income tax purposes.

Affected Public: Private sector; businesses or other for-profits.

Estimated Annual Burden Hours: 800.

OMB Number: 1545–1823.

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

Title: e-Services Registration TIN Matching—Application and Screens for TIN Matching Interactive/e-Services Products.

Form: 13350.

Abstract: E-services is a system which will permit the Internal Revenue Services to electronically communicate with third party users to support electronic filing and resolve tax administration issues for practitioners, payers, states, and Department of Education Contractors Registration is required to authenticate users that plan to access e-services products. This system is a necessary outgrowth of advanced information and communication technologies. TIN Matching is one of the products available through e-Services offered via the internet and accessible through the irs.gov Web site.

Affected Public: Private sector; businesses or other for-profits.

Estimated Annual Burden Hours: 3,670,000.

OMB Number: 1545–1868.

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

Title: REG–116664–01 (TD 9300—Final) Guidance to Facilitate Business Electronic Filing.

Abstract: These regulations remove certain impediments to the electronic filing of business tax returns and other forms. The regulations reduce the number of instances in which taxpayers must attach supporting documents to their tax returns. The regulations also expand slightly the required content of a statement certain taxpayers must submit with their returns to justify deductions for charitable contributions.

Affected Public: Private sector; businesses or other for-profits.

Estimated Annual Burden Hours: 250,000.

OMB Number: 1545–1876.

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

Title: REG–166012–02 (NPRM) National Contracts; Contingent Nonperiodic Payments.

Abstract: The collection of information in the proposed regulations is in Sec. 1.446–3(g)(6)(vii) of the Income Tax Regulations, requiring Taxpayers to maintain in their books and records a description of the method used to determine the projected amount of a contingent payment, the projected payment schedules, and the adjustments taken into account under the proposed regulations. The information is required by the IRS to verify compliance with section 446 of the Internal Revenue Code and the method of accounting described in Sec. 1.446–3(g)(6).

Affected Public: Private sector; businesses or other for-profits.

Estimated Annual Burden Hours: 25,500.

OMB Number: 1545–2033.

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

Title: Notice 2006–83, Chapter 11 Bankruptcy Cases.

Abstract: The IRS needs bankruptcy estates and individual chapter 11 debtors to allocate post-petition income and tax withholding between the estate and the debtor. The IRS will use the information in administering the internal revenue laws. Respondents will be individual debtors and their bankruptcy estates for chapter 11 cases filed after October 16, 2005.

Affected Public: Individuals or households.

Estimated Annual Burden Hours: 1,500.

OMB Number: 1545–2183.

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

Title: REG–209006–89—Transfers by Domestic Corporations That Are Subject to Section 367(a)(5); Distributions by Domestic Corporations That Are Subject to Section 1248(f) (TD 9614 & 9615).

Abstract: The income tax regulations under section 367(a) reflect changes made by the Technical and Miscellaneous Corrections Act of 1988. Section 367(a)(5) provides that a transfer of assets to a foreign corporation in an exchange described in section 361 is subject to section 367(a)(1), unless certain ownership requirements and other conditions are met.

Affected Public: Private sector; businesses or other for-profits.

Estimated Annual Burden Hours: 3,260.

Dawn D. Wolfgang,

Treasury PRA Clearance Officer.

[FR Doc. 2013–17911 Filed 7–24–13; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form W–11

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 W–11, Hiring Incentives to Restore Employment (HIRE) Act Employee Affidavit.

DATES: Written comments should be received on or before September 23, 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 notice should be directed to Sara Covington, at Internal Revenue Service, room 6129, 1111 Constitution

Avenue NW., Washington, DC 20224, or through the internet, at Sara.L.Covington@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Hiring Incentives to Restore Employment (HIRE) Act Employee Affidavit.

OMB Number: 1545-2173.

Notice Number: Form W-11

Abstract: This form was created in response to the Hiring Incentives to Restore Employment (HIRE) Act, which was signed on March 18, 2010. The form was developed as a template for the convenience of employers who must collect affidavits from qualifying employees. The form is not filed, rather an employer must retain the affidavit in order to justify claiming certain HIRE Act benefits.

Current Actions: Extension of currently approved collection. There are no changes being made to the notice at this time.

Type of Review: Extension of currently approved collection.

Affected Public: Businesses or other for-profit institutions.

Estimated Number of Respondents: 100,000.

Estimated Average Time Per Respondent: 2 hrs., 16 mins.

Estimated Total Annual Burden Hours: 227,000 hrs.

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: July 18, 2013.

Allan Hopkins,

IRS Tax Analyst.

[FR Doc. 2013-17854 Filed 7-24-13; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 8874-A

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 8874-A, Notice of Qualified Equity Investment for New Markets Credit.

DATES: Written comments should be received on or before September 23, 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 Sara Covington at Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet at Sara.L.Covington@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Notice of Qualified Equity Investment for New Markets Credit.

OMB Number: 1545-2065.

Form Number: 8874-A.

Abstract: New modernized e-file return for partnerships. Internal Revenue Code Sections 6109 and 6103.w code section 45N. 45N was added by section 405 of the Tax Relief and Health Care Act of 2006. The new form provides a means for the qualified mining company to compute and claim the credit.

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: Individual or households, business or other for-profit.

Estimated Number of Respondents: 500.

Estimated Time Per Respondent: 5 hours and 26 minutes.

Estimated Total Annual Burden Hours: 2,715.

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: July 17, 2013.

Allan Hopkins,

IRS Tax Analyst.

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BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Revenue Procedure 2004-35

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.