

DATES: Comments should be received on or before November 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 may be found at www.reginfo.gov.

Community Development Financial Institutions (CDFI) Fund

OMB Number: 1559-0027.

Type of Review: Revision of a currently approved collection.

Title: CDFI Program and NMTC Program Annual Report including CIIS.

Abstract: The annual report provides qualitative and quantitative information on the Awardee's compliance with its performance goals, its financial health and the timeline in which the CDFI Fund's financial and technical assistance was used. The data collection will be used to collect compliance and performance data from certified CDFIs and CDEs and from NACD awardees.

Affected Public: Private Sector: Businesses or other for-profits, Not-for-profit institutions.

Estimated Annual Burden Hours: 46,959.

Dawn D. Wolfgang,

Treasury PRA Clearance Officer.

[FR Doc. 2013-25632 Filed 10-29-13; 8:45 am]

BILLING CODE 4810-70-P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

October 24, 2013.

The Department of the Treasury will submit the following information collection requests 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 November 29, 2013 to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions 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 8141-D, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submission(s) may be obtained by calling (202) 622-1295, email at PRA@treasury.gov, or the entire information collection request may be found at www.reginfo.gov.

Internal Revenue Service (IRS)

OMB Number: 1545-0201.

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

Title: Request for Change in Plan/Trust Year.

Form: 5308.

Abstract: Form 5308 is used to request permission to change the plan or trust year for a pension benefit plan. The information submitted is used in determining whether IRS should grant permission for the change.

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

Estimated Annual Burden Hours: 339.

OMB Number: 1545-0786.

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

Title: TD 8110—Sanctions on Issuers and Holders of Registration-Required Obligations Not in Registered Form.

Abstract: The Internal Revenue Service needs the information in order to ensure that purchasers of bearer obligations are not U.S. persons (other than those permitted to hold obligations under section 165(j)) and to ensure that U.S. persons holding bearer obligations properly report income and gain on such obligations. The people reporting will be institutions holding bearer obligations.

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

Estimated Annual Burden Hours: 39,742.

OMB Number: 1545-0823.

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

Title: TD 7925—Indian Tribal Governments Treated As States For Certain Purposes.

Abstract: The governing body of a tribe, band, pueblo, community, village or group of Indians, or Alaska Natives, will qualify as an Indian tribal government upon a determination by the Internal Revenue Service that such governing body exercises governmental functions. Designation of a governing body as an Indian tribal government will be by revenue procedure. If a governing body is not currently designated by the applicable revenue procedure as an Indian tribal government, and such governing body believes that it qualifies for such designation, the governing body may apply for a ruling from the Internal Revenue Service. Such governing body will qualify as an Indian tribal government, for purposes of these regulations, only upon obtaining a favorable ruling from the Internal Revenue Service.

Affected Public: State, Local, and Tribal Governments.

Estimated Annual Burden Hours: 25.

OMB Number: 1545-0954.

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

Title: Return for Nuclear Decommissioning Funds and Certain Related Persons.

Form: 1120-ND.

Abstract: A nuclear utility files Form 1120-ND to report the income and taxes of a fund set up by the public utility to provide cash for the dismantling of the nuclear power plant. The IRS uses Form 1120-ND to determine if the fund income taxes are correctly computed and if a person related to the fund or the nuclear utility must pay taxes on self-dealing.

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

Estimated Annual Burden Hours: 3,259.

OMB Number: 1545-1013.

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

Title: Return of Excise Tax on Undistributed Income of Real Estate Investment Trusts.

Form: 8612.

Abstract: Form 8612 is used by real estate investment trusts to compute and pay the excise tax on undistributed income imposed under section 4981. 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 Annual Burden Hours: 196.
OMB Number: 1545–1270.
Type of Review: Extension without change of a currently approved collection.

Title: TD 8421—Gasoline Excise Tax (PS–120–90); TD 8609—Gasohol; Compressed Natural Gas (PS–66–93).

Abstract: TD 8609: This regulation relates to gasohol blending and the tax on compressed natural gas (CNG). The sections relating to gasohol blending affect certain blenders, enterers, refiners, and throughputters. The sections relating to CMG affect persons that sell or buy CNG for use as a fuel in a motor vehicle or motorboat. TD 8421: This regulation relates to the federal excise tax on gasoline. It affects refiners, importers, and distributors of gasoline and provides guidance relating to taxable transactions, persons liable for tax, gasoline blendstocks, and gasohol.

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

Estimated Annual Burden Hours: 366.

OMB Number: 1545–1338.

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

Title: TD 8578—Election Out of Subchapter K for Producers of Natural Gas.

Abstract: This regulation contains certain requirements that must be met by co-producers of natural gas subject to a joint operating agreement in order to elect out of subchapter K of chapter 1 of the Internal Revenue Code. Under section 1.761–2(d)(5)(i), gas producers subject to gas balancing agreements on the regulation's effective date are to file Form 3115 and certain additional information to obtain the Commissioner's consent to a change in method of accounting to either of the two new permissible accounting methods in the regulations.

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

Estimated Annual Burden Hours: 5.

OMB Number: 1545–1354.

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

Title: Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b).

Form: 8833.

Abstract: Revenue Procedure 2010–19 provides guidance for individuals who

emigrate from Canada and wish to make an election for U.S. federal income tax purposes. Form 8833 is used by taxpayers to make the treaty-based return position disclosure required by section 6114. The form must also be used by dual-resident taxpayers to make the treaty-based return position disclosure required by Regulations section 301.7701(b)–7.

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

Estimated Annual Burden Hours: 25,740.

OMB Number: 1545–1722.

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

Title: Extraterritorial Income Exclusion.

Form: 8873.

Abstract: A taxpayer uses Form 8873 to claim the gross income exclusion provided for by section 114 of the Internal Revenue Code.

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

Estimated Annual Burden Hours: 19,087,500.

OMB Number: 1545–1726.

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

Title: Practice Before the Internal Revenue Service.

Form: 14360, 14364, 14392.

Abstract: These regulations affect individuals who are eligible to practice before the Internal Revenue Service. These regulations also authorize the Director of Practice to act upon applications for enrollment to practice before the Internal Revenue Service. The Director of Practice will use certain information to ensure that: 1) enrolled agents properly complete continuing education requirements to obtain renewal; 2) practitioners properly obtain consent of taxpayers before representing conflicting interests; 3) practitioners do not use e-commerce to make misleading solicitations. REG–138637–07 contains proposed modifications revising the regulations governing practice before the Internal Revenue Service (IRS). The proposed regulations affect individuals who practice before the IRS and providers of continuing education programs. The proposed regulations modify the general standards of practice before the IRS and the standards with respect to tax returns.

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

Estimated Annual Burden Hours: 1,774,375.

OMB Number: 1545–1748.

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

Title: REG–106917–99 (Final) Changes in Accounting Periods.

Abstract: Section 1.441–2(b)(1) requires certain taxpayers to file statements on their federal income tax returns to notify the Commissioner of the taxpayers' election to adopt a 52–53 week taxable year. Section 1.442–1(b)(4) provides that certain taxpayers must establish books and records that clearly reflect income for the short period involved when changing their taxable year to a fiscal taxable year. Section 1.442–1(d) requires a newly married husband or wife to file a statement with their short period return when changing to the other spouse's taxable year.

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

Estimated Annual Burden Hours: 500.

OMB Number: 1545–2147.

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

Title: Internal Revenue Code Section 108(i) Election.

Abstract: Pub. L. 111–5 (American Recovery and Reinvestment Act), Section 1231 requires taxpayers to attach an election statement to the taxpayer's tax return to obtain a tax benefit. Information on how to make the election and what the statement must include must be published as early as possible to allow taxpayers sufficient time to determine whether to make the election and timely prepare and file their tax returns.

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

Estimated Annual Burden Hours: 300,000.

OMB Number: 1545–2167.

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

Title: Notice 2010–28, Stripping Transactions for Qualified Tax Credit Bonds.

Abstract: The IRS requires the information to ensure compliance with the tax credit bond credit coupon stripping requirements, including ensuring that no excess tax credit is taken by holders of bonds and coupons strips. The information is required in order to inform holders of qualified tax

credit bonds whether the credit coupons relating to those bonds may be stripped as provided under § 54A(i). The respondents are issuers of tax credit bonds, including states and local governments and other eligible issuers.
Affected Public: State, Local, and Tribal Governments.

Estimated Annual Burden Hours: 1,000.

Dawn D. Wolfgang,

Treasury PRA Clearance Officer.

[FR Doc. 2013-25625 Filed 10-29-13; 8:45 am]

BILLING CODE 4810-01-P