

action may have on U.S. vessel builders or businesses in the U.S. that use U.S.-flag vessels. If MARAD determines, in accordance with 46 U.S.C. 12121 and MARAD's regulations at 46 CFR part 388, that the issuance of the waiver will have an unduly adverse effect on a U.S.-vessel builder or a business that uses U.S.-flag vessels in that business, a waiver will not be granted. Comments should refer to the docket number of this notice and the vessel name in order for MARAD to properly consider the comments. Comments should also state the commenter's interest in the waiver application, and address the waiver criteria given in § 388.4 of MARAD's regulations at 46 CFR part 388.

#### Privacy Act

Anyone is able to search the electronic form of all comments received into any of our dockets by the name of the individual submitting the comment (or signing the comment, if submitted on behalf of an association, business, labor union, etc.). You may review DOT's complete Privacy Act Statement in the **Federal Register** published on April 11, 2000 (Volume 65, Number 70; Pages 19477-78).

By Order of the Maritime Administrator.  
Dated: January 28, 2014.

**Christine Gurland,**

*Acting Secretary, Maritime Administration.*

[FR Doc. 2014-02045 Filed 1-30-14; 8:45 am]

**BILLING CODE 4910-81-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

January 28, 2014.

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 March 3, 2014 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](mailto: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](mailto: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](mailto:PRA@treasury.gov), or the entire information collection request may be found at [www.reginfo.gov](http://www.reginfo.gov).

#### Alcohol and Tobacco Tax and Trade Bureau (TTB)

*OMB Number:* 1513-0036.

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

*Title:* Signing Authority for Corporate Officials.

*Form:* TTB F 5100.1.

*Abstract:* TTB F 5100.1 is used to document the authority of an individual or office to sign for the corporation in TTB matters. The form identifies the corporation, the individual or, office authorized to sign, and documents the authorization.

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

*Estimated Annual Burden Hours:* 502.

*OMB Number:* 1513-0041.

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

*Title:* Monthly Report of Processing Operations—TTB REC 5110/03.

*Form:* TTB F 5110.28.

*Abstract:* The information collected accounts for and verifies the processing of distilled spirits in bond. It is used to monitor proprietor activities, in auditing plant operations, compiling statistics.

*Affected Public:* Private sector: Businesses or other for-profits; State, Local, and Tribal Governments.

*Estimated Annual Burden Hours:* 23,884.

*OMB Number:* 1513-0095.

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

*Title:* Application for Registration for Tax-Free Transactions Under 26 U.S.C. 4221.

*Form:* TTB F 5300.28.

*Abstract:* Businesses, State and local governments apply for registration to sell or purchase firearms or ammunition tax-free on this form. TTB uses the form to determine if a transaction is qualified for tax-free status.

*Affected Public:* Private sector: Businesses or other for-profits; State, Local, and Tribal Governments.

*Estimated Annual Burden Hours:* 951.

#### Dawn D. Wolfgang,

*Treasury PRA Clearance Officer.*

[FR Doc. 2014-01980 Filed 1-30-14; 8:45 am]

**BILLING CODE 4810-25-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

January 28, 2014

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 March 3, 2014 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](mailto:OIRA_Submission@OMB.EOP.gov) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8141, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

#### FOR FURTHER INFORMATION CONTACT:

Copies of the submission(s) may be obtained by calling (202) 622-1295, emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), or the entire information collection request may be found at [www.reginfo.gov](http://www.reginfo.gov).

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0575.

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

*Title:* Return of Excise Taxes Related to Employee Benefit Plans.

*Form:* Form 5330.

*Abstract:* Internal Revenue Code sections 4971, 4972, 4973(a)(3), 4975, 4976, 4977, 4978, 4978A, 4978B, 4979, 4979A and 4980 impose various excise taxes in connection with employee benefit plans. Form 5330 is used to compute and collect these taxes.

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

*Estimated Annual Burden Hours:* 540,145.

*OMB Number:* 1545-0715.

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

*Title:* Proceeds From Broker and Barter Exchange Transactions.

*Form:* Form 1099-B.

*Abstract:* Form 1099-B is used by brokers and barter exchanges to report proceeds from transactions to the Internal Revenue Service. The form will be used by IRS to verify compliance

with the reporting rules and to verify that the recipient has included the proper amount of income on his or her return.

*Affected Public:* Individuals or households; Businesses or other for-profits.

*Estimated Annual Burden Hours:* 49,396,988.

*OMB Number:* 1545–1601.

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

*Title:* Revenue Procedure 98–32, EFTPS Programs for Reporting Agents.

*Abstract:* The Batch and Bulk Filer programs are used by filers for electronically submitting enrollments, federal tax deposits, and federal tax payments on behalf of multiple taxpayers. These programs are part of the Electronic Federal Tax Payment System (EFTPS).

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

*Estimated Annual Burden Hours:* 246,877.

*OMB Number:* 1545–1614.

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

*Title:* REG–106177–97 (NPRM) Qualified State Tuition Programs.

*Abstract:* Respondents are states and eligible educational institutions that establish and maintain qualified state tuition programs. Respondents include distributees who receive benefits under the programs. Information verifies that programs are qualified and that distributions are used for qualified educational expenses.

*Affected Public:* Individuals or households; State, local, or tribal governments.

*Estimated Annual Burden Hours:* 4,258,260.

*OMB Number:* 1545–1616.

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

*Title:* REG–115393–98 (Final) Roth IRAs.

*Abstract:* This collection of information contains regulations relating to Roth IRAs under section 408A of the Internal Revenue Code. The regulations provide guidance on establishing Roth IRAs, contributions to Roth IRAs, converting amounts to Roth IRAs, recharacterizing IRA contributions, Roth IRA distributions and Roth IRA reporting requirements. The regulations affect individuals establishing Roth IRAs, beneficiaries under Roth IRAs, and trustees, custodians or issuers of Roth IRAs.

*Affected Public:* Individuals or households; Businesses or other for-profits; and Not-for-profit institutions.

*Estimated Annual Burden Hours:* 125,000.

*OMB Number:* 1545–1623.

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

*Title:* REG–246256–96 (Final) Excise Taxes on Excess Benefit Transactions.

*Abstract:* The rule affects organizations described in Internal Revenue Code section 501(c)(3) and (4) applicable tax-exempt organizations). The collection of information entails obtaining and relying on appropriate comparability data and documenting the basis of an organization's determination that compensation is reasonable, or a property transfer (or transfer of the right to use property) is at fair market value. These actions comprise two of the requirements specified in the legislative history for obtaining the rebuttable presumption of reasonableness.

*Affected Public:* Not-for-profit institutions.

*Estimated Annual Burden Hours:* 910,083.

*OMB Number:* 1545–1731.

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

*Title:* Revenue Procedure 2001–37, Extraterritorial Income Exclusion Elections.

*Abstract:* A taxpayer that wants to revoke its election to be treated as a domestic corporation for all purposes of the Internal Revenue Code must file a revocation statement with the Internal Revenue Service. This revenue procedure provides guidance for implementing the elections (and revocation of such elections) established under the "FSC Repeal and Extraterritorial Income Exclusion Act of 2000."

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

*Estimated Annual Burden Hours:* 19.

*OMB Number:* 1545–1751.

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

*Title:* REG–107151–00 (TD 9035—Final) Constructive Transfers and Transfers of Property to a Third Party on Behalf of a Spouse.

*Abstract:* The regulation sets forth the required information that will permit spouses or former spouses to treat a redemption by a corporation of stock of one spouse or former spouse as a transfer of that stock to the other spouse or former spouse in exchange for the redemption proceeds and a redemption

of the stock from the latter spouse or former spouse in exchange for the redemption proceeds.

*Affected Public:* Individuals or households; Businesses or other for-profits.

*Estimated Annual Burden Hours:* 500.

*OMB Number:* 1545–1899.

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

*Title:* REG–138176–02 (Final) Timely Mailing Treated As Timely Filing.

*Abstract:* Section 7502(a) of the Internal Revenue Code provides that a document received after the due date for filing will be treated as filed on the date of the United States postmark on the envelope containing the document if the postmark date is on or before the date for filing the document and the document is placed in the U.S. mail on or before the due date. Under I.R.C. Sec. 7502, in order for taxpayers to establish the postmark date and prima facie evidence of delivery when using registered or certified mail to file documents with the IRS, taxpayers will need to retain the sender's receipt.

*Affected Public:* Individuals or households; Businesses or other for-profits; Not-for-profit institutions; Farms; Federal government; and State, local, or tribal governments.

*Estimated Annual Burden Hours:* 1,084,765.

*OMB Number:* 1545–1906.

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

*Title:* REG–149524–03, LIFO Recapture Under Section 1363(d).

*Abstract:* This collection of information is required to inform the IRS of partnerships electing to increase the basis of inventory to reflect any amount included in a partner's income under section 1363(d). Section 1.1363–2(e)(ii) allows a partnership to elect to adjust the basis of its inventory to take account of LIFO recapture. Section 1.1363–2(e)(3) provides guidance on how to make this election.

*Affected Public:* Individuals or households; Businesses or other for-profits.

*Estimated Annual Burden Hours:* 200.

*OMB Number:* 1545–2061.

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

*Title:* Supplemental Attachment to Schedule M–3.

*Form:* Form 8916–A.

*Abstract:* Form 8916–A provides a detailed schedule that reconciles the amount of the cost of goods sold reported on Schedule M–3 for the Form

1120, Form 1065, or Form 1120-S. The authority is Internal Revenue Code section 6011 (P.L. 105-206, Title II, Sections 2001 through 2005).

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

*Estimated Annual Burden Hours:* 5,049,720.

*OMB Number:* 1545-2065.

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

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

*Form:* Form 8874-A.

*Abstract:* Internal Revenue Code sections 6109 and 6103 code section 45N. Section 45N was added by section 405 of the Tax Relief and Health Care Act of 2006. Form 8874-A provides a means for the qualified mining company to compute and claim the credit.

*Affected Public:* Individuals or households; Businesses or other for-profits.

*Estimated Annual Burden Hours:* 2,715.

*OMB Number:* 1545-2067.

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

*Title:* Mine Rescue Team Training Credit.

*Form:* Form 8923.

*Abstract:* Form 8923, Mine Rescue Team Training Credit, provides a means for the qualified mining company to compute and claim the credit.

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

*Estimated Annual Burden Hours:* 292.

*OMB Number:* 1545-2068.

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

*Title:* TD 9340 (Final) Revised Regulations Concerning Section 403(b) Tax-Sheltered Annuity Contracts.

*Abstract:* The collection of information in the regulations is in final regulations under section 403(b) of the Internal Revenue Code and under related provisions of sections 402(b), 402(g), 402A, and 414(c). The regulations provide updated guidance on section 403(b) contracts of public schools and tax-exempt organizations described in section 501(c)(3). Such information exchange is necessary to ensure compliance with tax law requirements relating to loans and hardship distributions from section 403(b) plans and sponsors of section 403(b) contracts, administrators, participants, and beneficiaries.

*Affected Public:* Individuals or households; Not-for-profit institutions; and State, local, or tribal governments.

*Estimated Annual Burden Hours:* 45,000.

*OMB Number:* 1545-2169.

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

*Title:* Notice 2010-30/Notice 2012-41—Transitional Guidance for Taxpayers Claiming Relief Under the Military Spouses Residency Relief Act for Taxable Year 2009 and subsequent years.

*Abstract:* On April 15, 2010, the Department of the Treasury and the IRS published Notice 2010-30, 2010-18 I.R.B. 650, which provides relief and procedures for certain taxpayers who are spouses (civilian spouses) of active duty members of the uniformed services (servicemembers). The relief and procedures were made available to civilian spouses who (A) accompany their servicemember spouses to a military duty station in American Samoa, Guam, the Northern Mariana Islands (NMI), Puerto Rico, or the U.S. Virgin Islands (USVI) (each a "U.S. territory") and claim residence or domicile (tax residence) in one of the 50 States or the District of Columbia under the Military Spouses Residency Relief Act (MSRRA) or (B) accompany their servicemember spouses to a military duty station in one of the 50 States or the District of Columbia and claim tax residence in a U.S. territory under MSRRA. The relief and procedures set forth in Notice 2010-30 were initially available for the taxable year 2009.

On June 7, 2012, the Treasury Department and the IRS published Notice 2012-41, which extended the relief and procedures announced in Notice 2010-30 to the subsequent taxable years. This notice further extends the relief set forth in Notice 2010-30 for civilian spouses described in the prior paragraph to taxable years beginning after November 11, 2010 and subsequent calendar years, and provides that such civilian spouses should follow the applicable procedures described in Notice 2010-30.

*Affected Public:* Individuals or households.

*Estimated Annual Burden Hours:* 6,200.

*OMB Number:* 1545-2173.

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

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

*Form:* 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. A model form is needed as soon as possible so that employers can begin confidently claiming payroll exemptions. The useful life of the form is only from March 18, 2010 to December 31, 2010.

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

*Estimated Annual Burden Hours:* 227,000.

*OMB Number:* 1545-2174.

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

*Title:* Form 14134, Application for Certificate of Subordination of Federal Tax Lien, and Form 14135, Application for Certificate of Discharge of Property from Federal Tax Lien.

*Form:* Form 14134, Form 14135.

*Abstract:* The collection of information is required by 26 CFR 301.6325-1(b)(5) for consideration of the United States discharging property from the federal tax lien and is required by 26 CFR 301.6325-1(d)(4) for consideration that the United States subordinate its interest in property. These forms will provide guidance to ensure proper documentation is submitted to the IRS.

*Affected Public:* Individuals or households; Businesses or other for-profits; Not-for-profit institutions; Farms; Federal government; and State, local, or tribal governments.

*Estimated Annual Burden Hours:* 22,665.

*OMB Number:* 1545-2175.

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

*Title:* Form 8942—Application for Certification of Qualified Investments Eligible for Credits; Notice 2010-45—Qualifying Therapeutic Discovery Project Credit.

*Form:* Form 8942.

*Abstract:* On March 23, 2010, the President signed the Patient Protection and Affordable Care Act (Act) (Pub. L. 111-148). Section 9023(a) of the Act adds section 48D to the Internal Revenue Code. Section 48D provides a 50-percent nonrefundable investment tax credit, and corresponding grant in lieu of a tax credit, for qualified investments in qualifying therapeutic discovery projects. The credit and grant are designed to encourage investments in new therapies relating to diseases.

Form 8942 will be used to apply for certification and credit.

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

*Estimated Annual Burden Hours:* 14,545.

**Brenda Simms,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2014-02025 Filed 1-30-14; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

January 27, 2014.

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 March 3, 2014 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](mailto:OIRA_Submission@OMB.EOP.gov) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8141, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

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

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0140.

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

*Title:* Form 2210, Underpayment of Estimated Tax by Individuals, Estate, and Trusts; Form 2210-F, Underpayment of Estimated Tax by Farmers and Fishermen.

*Form:* Form 2210, Form 2210-F.

*Abstract:* Internal Revenue Code section 6654 imposes a penalty for failure to pay estimated tax. These forms are used by taxpayers to determine whether they are subject to the penalty and to compute the penalty if it applies. The IRS uses this information to

determine whether the taxpayer is subject to the penalty and to verify the penalty amount.

*Affected Public:* Individuals or households; businesses or other for-profits; and farms.

*Estimated Annual Burden Hours:* 2,405,663.

*OMB Number:* 1545-0531.

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

*Title:* Form 706-NA, United States Estate (and Generation-Skipping Transfer) Tax Return, Estate of nonresident not a citizen of the United States.

*Form:* Form 706-NA.

*Abstract:* Under section 6018, executors must file estate tax returns for nonresident non-citizens that had property in the U.S. Executors use Form 706-NA for this purpose. IRS uses the information to determine correct tax and credits.

*Affected Public:* Individuals or households.

*Estimated Annual Burden Hours:* 3,584.

*OMB Number:* 1545-0807.

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

*Title:* (TD 7533) Final, DISC Rules on Procedure and Administration; Rules on Export Trade Corporations, and (TD 7896) Final, Income from Trade Shows.

*Abstract:* Section 1.6071-1(b) requires that when a taxpayer files a late return for a short period, proof of unusual circumstances for late filing must be given to the District Director. Sections 1.6072(b),(c),(d), and (e) of the IRC deal with the filing dates of certain corporate returns. Regulation section 1.6072-2 provides additional information concerning these filing dates. The information is used to ensure timely filing of corporate income tax returns.

*Affected Public:* Individuals or households; Businesses or other for-profits; not-for-profit institutions; farms; and State, local, or tribal governments.

*Estimated Annual Burden Hours:* 3,104.

*OMB Number:* 1545-1056.

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

*Title:* REG-209020-86 (formerly INTL-61-86) NPRM & Temporary Foreign Tax Credit; Notification and Adjustment Due to Foreign Tax Redeterminations.

*Abstract:* Section 905(c) requires that a taxpayer notify the Internal Revenue Service of a change in the taxpayer's

foreign income tax liability that may affect its foreign tax credit. New 1.905-4T provides rules concerning the time, manner, and contents of such notification. Should the taxpayer fail to notify the IRS, penalties under section 6689 may be imposed. Respondents are U.S. taxpayers that claim a foreign tax credit under sections 901, 902, or 960.

*Affected Public:* Individuals or households; businesses or other for-profits.

*Estimated Annual Burden Hours:* 54,000.

*OMB Number:* 1545-1058.

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

*Title:* Form 8655-Reporting Agent Authorization; Revenue Procedure 2012-32.

*Form:* Form 8655.

*Abstract:* Revenue Procedure 2007-38 tells the clients of reporting agents how to monitor the tax deposits agents make for them. It obligates reporting agents to remind their clients regularly of this retained tax obligation. The Service may on occasion seek the notices to monitor reporting agent compliance with the notice rules and to document that clients have been informed of the clients' retained tax obligations. Revenue Procedure 2012-32 modifies and supersedes Rev. Proc. 2007-38 and provides the requirements for completing and submitting Form 8655, Reporting Agent Authorization (Authorization). An Authorization allows a taxpayer to designate a Reporting Agent to perform certain acts on behalf of a taxpayer.

*Form 8655:* Allows a taxpayer to designate a reporting agent to file certain employment tax returns electronically, and to submit Federal tax deposits. This form allows IRS to disclose tax account information and to provide duplicate copies of taxpayer correspondence to authorized agents. Reporting agents are persons or organizations preparing and filing electronically the federal tax returns and/or submitting federal tax deposits.

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

*Estimated Annual Burden Hours:* 819,050.

*OMB Number:* 1545-1596.

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

*Title:* Request for Innocent Spouse Relief.

*Form:* Form 8857, Form 8857(SP).

*Abstract:* Section 6103(e) of the Internal revenue code allows taxpayers to request, and IRS to grant, "innocent spouse" relief when: taxpayer filed a