

gift of qualified intellectual property is limited to the lesser of the donor's adjusted basis in the property or its fair market value. Under section 170(m), the donor may claim additional deduction in subsequent years if the property produces income.

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

*Estimated Annual Burden Hours:* 30.

*OMB Number:* 1545-1940.

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

*Title:* RP-2005-26 Revenue Procedure Regarding Extended Period of Limitations for Listed Transaction Situations.

*Abstract:* This revenue procedure provides procedures that taxpayers and material advisors may use to disclose a listed transaction that the taxpayer previously failed to disclose.

*Affected Public:* Individuals or households.

*Estimated Annual Burden Hours:* 430.

**Dawn D. Wolfgang,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2014-29986 Filed 12-22-14; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Community Development Financial Institutions Fund

**ACTION:** Proposed collection; comment request.

**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 Community Development Financial Institutions Fund (CDFI) Fund, Department of the Treasury, is soliciting comments concerning the Bank Enterprise Award Program (BEA Program) Application.

**DATES:** Written comments should be received on or before February 23, 2015 to be assured of consideration.

**ADDRESSES:** Direct all comments to Bob Ibanez, Program Manager, Bank Enterprise Award Program, at the Community Development Financial Institutions Fund, U.S. Department of the Treasury, 1500 Pennsylvania Avenue NW., Washington, DC 20020, by email to [bea@cdfi.treas.gov](mailto:bea@cdfi.treas.gov) or by

facsimile to (202) 508-0089. Please note this is not a toll free number.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information should be directed to Bob Ibanez, Program Manager, Bank Enterprise Award Program, at the Community Development Financial Institutions Fund, U.S. Department of the Treasury, 1500 Pennsylvania Avenue NW., Washington, DC 20020, by email to [bea@cdfi.treas.gov](mailto:bea@cdfi.treas.gov) or by facsimile to (202) 508-0089. Please note this is not a toll free number.

**SUPPLEMENTARY INFORMATION:**

*OMB Number:* 1559-0005.

*Type of Review:* Extension without substantive change.

*Title:* The Bank Enterprise Award Program Application.

*Abstract:* The purpose of the BEA Program is to provide an incentive to FDIC-insured depository institutions to increase their activities in the form of loans, investments, services, and technical assistance, within distressed communities and provide financial assistance to community development financial institutions through grants, stock purchases, loans, deposits, and other forms of financial and technical assistance. The CDFI Fund will make awards through the BEA Program to FDIC-insured depository institutions, based upon such institutions' completion of certain qualified activities, as reported in the application. The application will solicit information concerning: Applicants' eligibility to participate in the BEA Program; the quantity (value) of applicants' activities, and the extent to which such activities may be qualified activities; and appropriate supporting documentation. The questions that the application contains, and the information generated thereby, will enable the CDFI Fund to evaluate applicants' activities and determine the extent of applicants' eligibility for a BEA Program award.

*Type of Review:* Extension without substantive change.

*Affected Public:* Private Sector: Businesses or other for-profits, Not-for-profit institutions; State, Local, and Tribal Governments.

*Estimated Number of Respondents:* 75.

*Estimated Annual Time per Respondent:* 15 hours.

*Estimated Total Annual Burden Hours:* 1,125 hours.

*Requests 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 and may be published on

the CDFI Fund Web site at <http://www.cdfifund.gov>. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the CDFI Fund, including whether the information shall have practical utility; (b) the accuracy of the CDFI Fund'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 technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

**Authority:** 12 U.S.C. 1834a, 4703, 4713, 4717; 12 CFR part 1806.

Dated: December 17, 2014.

**Annie Donovan,**

*Director, Community Development Financial Institutions Fund.*

[FR Doc. 2014-29994 Filed 12-22-14; 8:45 am]

**BILLING CODE P**

## DEPARTMENT OF THE TREASURY

### Office of Foreign Assets Control

#### Additional Designations, Foreign Narcotics Kingpin Designation Act

**AGENCY:** Office of Foreign Assets Control, Treasury.

**ACTION:** Notice.

**SUMMARY:** The U.S. Department of the Treasury's Office of Foreign Assets Control (OFAC) is publishing the name of one individual whose property and interests in property has been blocked pursuant to the Foreign Narcotics Kingpin Designation Act (Kingpin Act) (21 U.S.C. 1901-1908, 8 U.S.C. 1182).

**DATES:** The designation by the Director of OFAC of the one individual identified in this notice pursuant to section 805(b) of the Kingpin Act is effective on December 18, 2014.

**FOR FURTHER INFORMATION CONTACT:** Assistant Director, Sanctions Compliance & Evaluation, Office of Foreign Assets Control, U.S. Department of the Treasury, Washington, DC 20220, Tel: (202) 622-2490.

**SUPPLEMENTARY INFORMATION:**

#### Electronic and Facsimile Availability

This document and additional information concerning OFAC are available on OFAC's Web site at <http://www.treasury.gov/ofac> or via facsimile through a 24-hour fax-on-demand service at (202) 622-0077.