

joint and survivor annuity. These regulations affect plan sponsors and administrators, and participants in and beneficiaries of, certain retirement plans.

*Affected Public:* Private Sector: Businesses or other for-profits.  
*Estimated Annual Burden Hours:* 385,000.

*OMB Number:* 1545–1920.  
*Type of Review:* Revision of a currently approved collection.

*Title:* Repayment of a Federal Government Buyout and Possible Suspension of Severance Pay.

*Form:* 12311.

*Abstract:* Form 12311 outlines the regulations requiring those employees being rehired by the government and received a buyout from their previous job to make repayment of the buyout before they will be hired again.

*Affected Public:* Individuals or Households.

*Estimated Annual Burden Hours:* 530.

*OMB Number:* 1545–1772.  
*Type of Review:* Revision of a currently approved collection.

*Title:* User Fee for Employee Plan Determination Letter Request.

*Form:* 8717.

*Abstract:* The Omnibus Reconciliation Act of 1990 requires payment of a “user fee” with each application for a determination letter. Because of this requirement, the Form 8717 was created to provide filers the means to make payment and indicate the type of request.

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

*Estimated Annual Burden Hours:* 445,770.

*OMB Number:* 1545–0014.  
*Type of Review:* Extension of a currently approved collection.

*Title:* Application for Registration for Certain Excise Tax Activities.

*Form:* 637.

*Abstract:* Form 637 is used to apply for excise tax registration. The registration applies to a person required to be registered under IRC section 4101 for purposes of the federal excise tax on taxable fuel imposed by IRC 4041 and 4081; and to certain manufacturers or sellers and purchasers that must register under IRC 4222 to be exempt from the excise tax on taxable articles. The data is used to determine if the applicant qualifies for exemption. Taxable fuel producers are required by IRC 4101 to register with the Service before incurring any tax liability.

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

*Estimated Annual Burden Hours:* 27,020.

*OMB Number:* 1545–1939.

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

*Title:* Notice 2005–32—Notification Requirement for Transfer of Partnership Interest in Electing Investment Partnership (EIP).

*Abstract:* The American Jobs Creation Act of 2004, Pub. L. 108–357, 118 Stat. 1418 (the Act), was enacted on October 22, 2004. The Treasury Department and the Internal Revenue Service intend to issue regulations implementing sections 833 and 834 of the Act, which amended sections 704, 734, 743, and 6031 of the Internal Revenue Code. This notice provides interim procedures for partnerships and their partners to comply with the mandatory basis provisions of sections 734 and 743, as amended by the Act. This notice also provides interim procedures for electing investment partnerships (EIPs) and their partners to comply with sections 743(e) and 6031(f), as provided in section 833(b) of the Act.

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

*Estimated Annual Burden Hours:* 552,100.

*OMB Number:* 1545–0967.

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

*Title:* Declaration and Signature for Electronic and Magnetic Media Filing.

*Form:* 8879–F.

*Abstract:* The Form 8879–F is used to secure taxpayer signatures and declarations in conjunction with electronic and magnetic media filing of trust and fiduciary income tax returns and, if applicable, consent to electronic funds withdrawal. The form together with the electronic and magnetic media transmission will comprise the taxpayer’s income tax return.

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

*Estimated Annual Burden Hours:* 2,164,379.

*OMB Number:* 1545–1150.

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

*Title:* Form 990–EZ—Short Form Return of Organization Exempt From Income Tax.

*Form:* 990–EZ and schedules.

*Abstract:* Form 990–EZ and schedules are needed to determine that IRS section 501(a) tax-exempt organizations fulfill the operating conditions within the limitations of their tax exemption. IRS uses the information from this form to determine if the filers are operating within the rules of their exemption.

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

*Estimated Annual Burden Hours:* 52,028,163.

**Dawn D. Wolfgang,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2014–30466 Filed 12–29–14; 8:45 am]

**BILLING CODE 4810–01–P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

December 22, 2014.

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 January 29, 2015 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](mailto: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](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** Copies of the submission(s) may be obtained by calling (202) 927–5331, email at [PRAT@treasury.gov](mailto:PRAT@treasury.gov), or the entire information collection request may be found at [www.reginfo.gov](http://www.reginfo.gov).

### Internal Revenue Service

*OMB Number:* 1545–0001.

*Type of Review:* Extension of a currently cleared collection.

*Title:* Employer’s Annual Railroad Retirement Tax Return.

*Form:* CT–1, CT–1X.

*Abstract:* Railroad employers are required to file an annual return to report employer and employee Railroad Retirement Tax Act (RRTA). Form CT–1 is used for this purpose. IRS uses the information to insure that the employer has paid the correct tax.

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

*Estimated Total Burden Hours:* 39,455.

*OMB Number:* 1545–0096.

*Type of Review:* Extension of a currently cleared collection.

*Title:* Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons; Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, Form 1042-T, Annual Summary and Transmittal of Form 1042-S.

*Forms:* 1042, 1042-S, 1042-T.

*Abstract:* Form 1042 is used by withholding agents to report tax withheld at source on certain income paid to nonresident alien individuals, foreign partnerships, and foreign corporations to the IRS. Form 1042-S is used by withholding agents to report income and tax withheld to payees. A copy of each 1042-S is filed magnetically or with Form 1042 for information reporting purposes. The IRS uses this information to verify that the correct amount of tax has been withheld and paid to the United States. Form 1042-T is used by withholding agents to transmit Forms 1042-S to the IRS.

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

*Estimated Total Burden Hours:* 2,705,594.

*OMB Number:* 1545-0110.

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

*Title:* Form 1099-DIV—Dividends and Distributions.

*Form:* 1099-DIV.

*Abstract:* The Form 1099-DIV is used by the Service to insure that dividends are properly reported as required by Code section 6042 and that liquidation distributions are correctly reported as required by Code section 6043, and to determine whether payees are correctly reporting their income.

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

*Estimated Total Burden Hours:* 34,115,874.

*OMB Number:* 1545-0152.

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

*Title:* Application for Change in Accounting Method.

*Form:* 3115.

*Abstract:* Form 3115 is used by taxpayers who wish to change their method of computing their taxable income. The form is used by the IRS to determine if electing taxpayers have met the requirements and are able to change to the method requested.

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

*Estimated Total Burden Hours:* 929,066.

*OMB Number:* 1545-0238.

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

*Title:* Form W-2G—Certain Gambling Winnings.

*Form:* W-2G.

*Abstract:* Section 6041 of the Internal Revenue Code requires payers of certain gambling winnings to report them to IRS. If applicable, section 3402(g) and section 3406 require tax withholding on these winnings. We use the information to ensure taxpayers' reporting compliance.

*Affected Public:* Individuals.

*Estimated Total Burden Hours:* 4,304,877.

*OMB Number:* 1545-0284.

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

*Title:* Application for Determination of Employee Stock Ownership Plan.

*Form:* 5309.

*Abstract:* Form 5309 is used in conjunction with Form 5300 when applying for a determination letter as to a deferred compensation plan's qualification status under section 409 or 4975(e)(7) of the Internal Revenue Code. The information is used to determine whether the plan qualifies.

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

*Estimated Total Burden Hours:* 26,975.

*OMB Number:* 1545-0723.

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

*Title:* T.D. 8043—Manufacturers Excise Taxes and Sporting Goods and Firearms and Other Administrative Provisions of Special Application to Manufacturers and Retailers Excise Taxes.

*Abstract:* This document contains final regulations which revise and update the regulations on manufacturers excise taxes on sporting goods and firearms and other administrative provisions especially applicable to manufacturers and retailers excise taxes. The IRS requires information relating to the sale and use of specified articles be retained by persons claiming credits and refunds of tax. In addition, information must be reported to claimants by purchasers of those articles, and claimants must file claims with the IRS and supply supporting information with the claims. The information is necessary to verify that claims submitted are correct and that the claimants are entitled to receive a credit or refund of tax from the IRS.

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

*Estimated Total Burden Hours:* 475,000.

*OMB Number:* 1545-0795.

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

*Title:* Form 8233—Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual.

*Form:* 8233.

*Abstract:* Compensation paid to a nonresident alien (NRA) individual for independent personal services (self-employment) is generally subject to 30% withholding or graduated rates. However, compensation may be exempt from withholding because of a U.S. tax treaty or personal exemption amount. Form 8233 is used to request exemption from withholding.

*Affected Public:* Individuals.

*Estimated Total Burden Hours:* 684,334.

*OMB Number:* 1545-0863.

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

*Title:* LR-218-78 (Final) Product Liability Losses and Accumulations for Product Liability Losses.

*Abstract:* Generally, a taxpayer who sustains a product liability loss must carry the loss back 10 years. However, a taxpayer may elect to have such loss treated as a regular net operating loss under section 172. If desired, such election is made by attaching a statement to the tax return. This statement will enable the IRS to monitor compliance with the statutory requirements.

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

*Estimated Total Burden Hours:* 2,500.

*OMB Number:* 1545-0922.

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

*Title:* Form 8329, Lender's Information Return for Mortgage Credit Certificates (MCCs); Form 8330, Issuer's Quarterly Information Return for Mortgage Credit Certificates (MCCs).

*Form:* 8329, 8330.

*Abstract:* Form 8329 is used by lending institutions and Form 8330 is used by state and local governments to report on mortgage credit certificates (MCCs) authorized under IRC Section 25. IRS matches the information supplied by lenders and issuers to ensure that the credit is computed properly.

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

*Estimated Total Burden Hours:* 73,720.

*OMB Number:* 1545-1100.

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

*Title:* REG-209106-89 (NPRM) Changes With Respect to Prizes and Awards and Employee Achievement Awards.

*Abstract:* This regulation requires recipients of prizes and awards to maintain records to determine whether a qualifying designation has been made. The affected public are prize and award recipients who seek to exclude the cost of a qualifying prize or award.

*Affected Public:* Individuals.

*Estimated Total Burden Hours:* 1,275.

*OMB Number:* 1545–1139.

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

*Title:* Adjustments to Basis of Stock and Indebtedness to Shareholders of S Corporations and Treatment of Distributions by S Corporations to Shareholders (TD 9300); TD 9428—Section 1367 Regarding Open Account Debt (TD 9428).

*Abstract:* The regulations provide the procedures and the statements to be filed by S corporations for making the election provided under section 1368, and by shareholders who choose to reorder items that decrease their basis. Statements required to be filled will be used to verify that taxpayers are complying with the requirements imposed by Congress.

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

*Estimated Total Burden Hours:* 450.

*OMB Number:* 1545–1218.

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

*Title:* CO–25–96 (TD 8824—Final) Regulations Under Section 1502 of the Internal Revenue Code of 1986; Limitations on Net Operating Loss Carryforwards and Certain Built-in Losses and Credits Following.

*Abstract:* Section 1502 provides for the promulgation of regulations with respect to corporations that file consolidated income tax returns. Section 382 limits the amount of income that can be offset by loss carryovers and credits after an ownership change. These final regulations provide rules for applying section 382 to groups of corporations that file a consolidated return.

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

*Estimated Total Burden Hours:* 662.

*OMB Number:* 1545–1275.

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

*Title:* Limitations on net operating loss carryforwards and certain built-in losses following ownership change.

*Abstract:* 26 U.S.C. 382 limits the amount of the taxable income of any new loss corporation for any post-change year which may be offset by pre-change losses, for each such year. 26 CFR 1.382–9(d)(2)(iii) and (d)(4)(iv) allow a loss corporation to rely on a

statement by beneficial owners of indebtedness in determining whether the loss corporation qualifies under section 382(l)(1)(5). Section 1.382–9(d)(6)(ii) requires a loss corporation to file an election if it wants to apply the regulations retroactively, or revoke a prior section 382(l)(1)(6) election.

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

*Estimated Total Burden Hours:* 200.

*OMB Number:* 1545–1385.

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

*Title:* TD 8549 (Final) Preparer Penalties—Manual Signature Requirement.

*Abstract:* The reporting requirements affect returns preparers of fiduciary returns. They will be required to submit a list of the names and identifying numbers of all fiduciary returns which are being filed with a facsimile signature of the returns preparer.

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

*Estimated Total Burden Hours:* 24,000.

*OMB Number:* 1545–1393.

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

*Title:* EE–14–81 Deductions and Reductions in Earnings and Profits (or Accumulated Profits) With Respect to Certain Foreign Deferred Compensation Plans Maintained by Certain Foreign Corporations.

*Abstract:* The regulation provides guidance regarding the limitations on deductions and adjustments to earnings and profits (or accumulated profits) for certain foreign deferred compensation plans. Respondents will be multinational corporations.

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

*Estimated Total Burden Hours:* 634,450.

*OMB Number:* 1545–1484.

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

*Title:* TD 8881 (Final) REG–242282–97 (formerly Intl–62–90, Intl–32–93, Intl–52–86, and Intl–52–94) General Revision of Regulations Relating to Withholding of Tax on Certain U.S. Source Income Paid to Foreign.

*Abstract:* This document contains regulations relating to the withholding of income tax under sections 1441, 1442, and 1443 on certain U.S. source income paid to foreign persons and related requirements governing collection, deposit, refunds, and credits of withheld amounts under sections 1461 through 1463. These regulations affect persons making payments of U.S. source income to foreign persons.

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

*Estimated Total Burden Hours:* 1.

*OMB Number:* 1545–1488.

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

*Title:* Requirements Respecting the Adoption or Change of Accounting Method, Extensions of Time to Make Elections. TD 8742—(final).

*Abstract:* This document contains final regulations providing the procedures for requesting an extension of time to make certain elections under the Internal Revenue Code. In addition, the regulations provide the standards that the Commissioner will use in determining whether to grant taxpayers extensions of time to make certain elections including changes in accounting method and accounting period.

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

*Estimated Total Burden Hours:* 5,000.

*OMB Number:* 1545–1519.

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

*Title:* Form 1099 LTC—Long-Term Care and Accelerated Death Benefits. Form: 1099–LTC.

*Abstract:* Under the terms of IRC sections 7702B and 101g, qualified long-term care and accelerated death benefits paid to chronically ill individuals are treated as amounts received for expenses incurred for medical care. Amounts received on a per diem basis in excess of \$175 per day are taxable. Section 6050Q requires all such amounts to be reported.

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

*Estimated Total Burden Hours:* 67,275.

*OMB Number:* 1545–1633.

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

*Title:* T.D. 8802—Certain Asset Transfers to a Tax-Exempt Entity.

*Abstract:* This document contains final regulations that implement provisions of the Tax Reform Act of 1986 and the Technical and Miscellaneous Revenue Act of 1988. The final regulations generally affect a taxable corporation that transfers all or substantially all of its assets to a tax-exempt entity or converts from a taxable corporation to a tax-exempt entity in a transaction other than a liquidation, and generally require the taxable corporation to recognize gain or loss as if it had sold the assets transferred at fair market value.

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

*Estimated Total Burden Hours:* 125.

OMB Number: 1545–1643.

Type of Review: Extension of a currently approved collection.

Title: REG–209484–87 (TD 8814 final) Federal Insurance Contributions Act (FICA) Taxation of Amounts Under Employee Benefit Plans.

Abstract: This regulation provides guidance as to when amounts deferred under or paid from a nonqualified deferred compensation plan are taken into account as wages for purposes of the employment taxes imposed by the Federal Insurance Contributions Act (FICA). Section 31.3121(v)(2)–1(a)(2) requires that the material terms of a plan be set forth in writing.

Affected Public: Private sector: Business or other for-profits.

Estimated Total Burden Hours: 12,500.

OMB Number: 1545–1646.

Type of Review: Extension of a currently approved collection.

Title: Return Requirement for United States Persons who acquire or dispose of an interest in a foreign partnership, or whose proportional interest in a foreign partnership changes.

Abstract: This document contains final regulations under section 6046A of the Internal Revenue Code relating to the requirement that United States persons, in certain circumstances, file a return if they acquire or dispose of an interest in a foreign partnership, or if their proportional interest in a foreign partnership changes. The burden of complying with the collection of information required to be reported on Form 8865 is reflected in the burden for Form 8865, “Return of U.S. Persons With Respect to Certain Foreign Partnerships.”

Affected Public: Private sector: Business or other for-profits.

Estimated Total Burden Hours: 1.

OMB Number: 1545–1654.

Type of Review: Extension of a currently approved collection.

Title: T.D. 8902, Capital Gains, Partnership and Subchapter S, and Trust Provisions.

Abstract: This document contains final regulations relating to sales or exchanges of interests in partnerships, S corporations, and trusts. The regulations interpret the look-through provisions of section 1(h), added by section 311 of the Taxpayer Relief Act of 1997 and amended by sections 5001 and 6005(d) of the Internal Revenue Service Restructuring and Reform Act of 1998, and explain the rules relating to the division of the holding period of a partnership interest. The regulations affect partnerships, partners, S corporations, S corporation

shareholders, trusts, and trust beneficiaries.

Affected Public: Private sector: Business or other for-profits.

Estimated Total Burden Hours: 1.

OMB Number: 1545–1655.

Type of Review: Extension of a currently approved collection.

Title: T.D. 8861, Private Foundation Disclosure Rules.

Form: 3115.

Abstract: This document contains final regulations that amend the regulations relating to the public disclosure requirements described in section 6104(d) of the Internal Revenue Code. These final regulations implement changes made by the Tax and Trade Relief Extension Act of 1998, which extended to private foundations the same rules regarding public disclosure of annual information returns that apply to other tax-exempt organizations. These final regulations provide guidance for private foundations required to make copies of applications for recognition of exemption and annual information returns available for public inspection and to comply with requests for copies of those documents.

Affected Public: Private sector: Not-for-profit organizations.

Estimated Total Burden Hours: 32,596.

OMB Number: 1545–1658.

Type of Review: Extension of a currently approved collection.

Title: T.D. 8940, Purchase Price Allocations in Deemed Actual Asset Acquisitions.

Abstract: This document contains final regulations relating to deemed and actual asset acquisitions under sections 338 and 1060. The final regulations affect sellers and buyers of corporate stock that are eligible to elect to treat the transaction as a deemed asset acquisition. The final regulations also affect sellers and buyers of assets that constitute a trade or business.

Affected Public: Private sector: Business or other for-profits.

Estimated Total Burden Hours: 25.

OMB Number: 1545–1686.

Type of Review: Extension of a currently approved collection.

Title: TD 9352—Material Advisors of Reportable Transactions must keep lists of Advisees; Form 13976.

Form: 13976.

Abstract: TD 9352 contains final regulations under section 6112 of the Internal Revenue Code providing the rules relating to the obligation of material advisors to prepare and maintain lists with respect to reportable transactions under section 6112 of the Internal Revenue Code. Under Section

301.6112–1(b), the form provides material advisors a format for preparing and maintaining the itemized statement component of the list with respect to a reportable transaction. This form contains space for all of the elements required by regulations section 301.6112–1(b)(3). Material advisors may use this form as a template for creating a similar form on a software program used by the material advisor.

Affected Public: Private sector: Business or other for-profits.

Estimated Total Burden Hours: 50,000.

OMB Number: 1545–1763.

Type of Review: Extension of a currently approved collection.

Title: Form 8302—Electronic Deposit of Tax Refund of \$1 Million or more.

Form: 8302.

Abstract: This form is used to request a electronic deposit of a tax refund of \$1 million or more directly into an account at any U.S. bank or other financial institution.

Affected Public: Private sector: Business or other for-profits.

Estimated Total Burden Hours: 1,729.

OMB Number: 1545–1768.

Type of Review: Extension of a currently approved collection.

Title: Revenue Procedure 2003–84, Optional Election to Make Monthly Sec. 706 Allocations.

Abstract: This revenue procedure allows certain partnerships with money market fund partners to make an optional election to close the partnership’s books on a monthly basis with respect to the money market fund partners.

Affected Public: Private sector: Business or other for-profits.

Estimated Total Burden Hours: 500.

OMB Number: 1545–1779.

Type of Review: Extension of a currently approved collection.

Title: Notice 2002–27—IRA Required Minimum Distribution Reporting.

Abstract: This notice provides guidance with respect to the reporting requirements, that is, data that custodians and trustees of IRAs must furnish IRA owners in those instances where there must be a minimum distribution from an individual retirement arrangement.

Affected Public: Private sector: Business or other for-profits.

Estimated Total Burden Hours: 1,170,000.

OMB Number: 1545–1784.

Type of Review: Extension of a currently approved collection.

Title: Rev Proc 2002–32 as Modified by Rev Proc 2006–21, Waiver of 60-month Bar on Reconsolidation after Disaffiliation.

*Abstract:* Revenue Procedure 2002–32 provides qualifying taxpayers with a waiver of the general rule of § 1504(a)(3)(A) of the Internal Revenue Code barring corporations from filing consolidated returns as a member of a group of which it had been a member for 60 months following the year of disaffiliation; Revenue Procedure 2006–21 modifies Rev. Proc. 89–56, 1989–2 C.B. 643, Rev. Proc. 90–39, 1990–2 C.B. 365, and Rev. Proc. 2002–32, 2002–20 IRB p.959, to eliminate impediments to the electronic filing of Federal income tax returns (e-filing) and to reduce the reporting requirements in each of these revenue procedures.

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

*Estimated Total Burden Hours:* 100.

*OMB Number:* 1545–1786.

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

*Title:* Rev. Procs. 2002–39, 2006–45 (Previous 2002–37), 2006–46 (Previous 2002–38) and Rev. Proc 2007–64; Changes in Periods of Accounting.

*Abstract:* The collections of information in these three (3) revenue procedures is necessary for the Commissioner to determine whether a taxpayer may properly obtain approval to adopt, change, or retain an annual accounting period.

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

*Estimated Total Burden Hours:* 700.

*OMB Number:* 1545–1793.

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

*Title:* Rev. Proc. 2002–43—Determination of Substitute Agent for a Consolidated Group.

*Abstract:* The information is needed in order for (i) a terminating common parent of a consolidated group to notify the IRS that it will terminate and to designate another corporation to be the group's substitute agent, pursuant to Treas. Reg. Sec. 1.1502–77(d)(1) or Sec. 1.1052–77A(d); (ii) the remaining members of a consolidated group to designate a substitute agent pursuant to Sec. 1.1502–77A(d); (iii) the default substitute agent to notify the IRS that it is the default substitute agent pursuant to Sec. 1.1502–77(d)(2); or (iv) requests by a member of the group for the IRS to designate a substitute agent or replace a previously designated substitute agent. The IRS will use the information to determine whether to approve the designation (if approval is required), to designate a substitute agent, or to replace a substitute agent, and to change the IRS's records to reflect the name and other information about the substitute agent.

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

*Estimated Total Burden Hours:* 400.

*OMB Number:* 1545–1795.

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

*Title:* T.D. 9079—Ten or More Employer Plan Compliance Information.

*Abstract:* This document contains final regulations that provide rules regarding the requirements for a welfare benefit fund that is part of a 10 or more employer plan. The regulations affect certain employers that provide welfare benefits to employees through a plan to which more than one employer contributes.

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

*Estimated Total Burden Hours:* 2,500.

*OMB Number:* 1545–1798.

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

*Title:* User Fee for Exempt Organization Determination Letter Request.

*Form:* 8718.

*Abstract:* Section 7528 of the Code directs the Secretary of the Treasury or delegate (the “Secretary”) to establish a program requiring the payment of user fees for requests to the Service for letter rulings, opinion letters, determination letters, and similar requests. Form 8718, User Fee for Exempt Organization Determination Letter Request, was created as a result of The Omnibus Reconciliation Act of 1990 which requires payment of a “user fee” with each application for a determination letter. Form 8718 provides filers with the means to enclose their user fee payment and indicate what type of request they are making.

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

*Estimated Total Burden Hours:* 719.

*OMB Number:* 1545–1910.

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

*Title:* Information Return of U.S. Persons With Respect To Foreign Disregarded Entities (Form 8858); and Transactions Between Foreign Disregarded Entity of a Foreign Tax Owner and the Filer.

*Form:* 8858.

*Abstract:* Form 8858 and Schedule M (Form 8858) are used by certain U.S. persons that own a foreign disregarded entity (FDE) directly or, in certain circumstances, indirectly or constructively.

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

*Estimated Total Burden Hours:* 1,832,500.

*OMB Number:* 1545–1930.

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

*Title:* T.D. 9248—Residence and Source Rules Involving U.S. Possessions and Other Conforming Changes (Final and Temporary).

*Abstract:* T.D. 9248 contains final regulations that provide rules for determining bona fide residency in the following U.S. possessions: American Samoa, Guam, the Northern Mariana Islands, Puerto Rico, and the United States Virgin Islands under sections 937(a) and 881(b) of the Internal Revenue Code (Code).

*Affected Public:* Individuals.

*Estimated Total Burden Hours:* 300,000.

*OMB Number:* 1545–1934.

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

*Title:* TD 9394 (REG–108524–00) (Final)—Section 1446 Regulations; Form 8804–C—Certificate of Partner-Level Items to Reduce Section 1446 Withholding.

*Form:* 8804–C.

*Abstract:* This regulations implements withholding regime on partnerships conducting business in the United States that have foreign partners. Such partners are required to pay withholding tax in installments on each foreign partner's allocable share of the partnership's U.S. Business taxable income. Special rules for publicly traded partnerships such that these partnerships pay withholding tax on distributions to foreign partners.

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

*Estimated Total Burden Hours:* 18,701.

*OMB Number:* 1545–1946.

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

*Title:* T.D. 9315 (Final) Dual Consolidated Loss Regulations.

*Abstract:* This document contains final regulations under section 1503(d) of the Internal Revenue Code (Code) regarding dual consolidated losses. Section 1503(d) generally provides that a dual consolidated loss of a dual resident corporation cannot reduce the taxable income of any other member of the affiliated group unless, to the extent provided in regulations, the loss does not offset the income of any foreign corporation. Similar rules apply to losses of separate units of domestic corporations. These final regulations address various dual consolidated loss issues, including exceptions to the general prohibition against using a dual consolidated loss to reduce the taxable income of any other member of the affiliated group.

*Affected Public:* Private sector: Business or other for-profits.  
*Estimated Total Burden Hours:* 2,765.  
*OMB Number:* 1545–2099.

*Type of Review:* Extension of a currently approved collection.  
*Title:* Excise Tax on Certain Transfers of Qualifying Geothermal or Mineral Interests.

*Form:* 8924.

*Abstract:* Form 8924, Excise Tax on Certain Transfers of Qualifying Geothermal or Mineral Interests, is required by Section 403 of the Tax Relief and Health Care Act of 2006 which imposes an excise tax on certain transfers of qualifying mineral or geothermal interests.

*Affected Public:* Private sector: Business or other for-profits.  
*Estimated Total Burden Hours:* 111.

*OMB Number:* 1545–1364.

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

*Title:* TD 9568—Section 482 Methods to Determine Taxable Income in Connection with a Cost Sharing Arrangement.

*Abstract:* This document contains final regulations regarding methods to determine taxable income in connection with a cost sharing arrangement under section 482 of the Internal Revenue Code (Code). The final regulations address issues that have arisen in administering the current cost sharing regulations. The final regulations affect domestic and foreign entities that enter into cost sharing arrangements described in the final regulations.

*Affected Public:* Private sector: Business or other for-profits.  
*Estimated Total Burden Hours:* 9,350.

*OMB Number:* 1545–1518.

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

*Title:* HSA, Archer MSA, or Medicare Advantage MSA Information.

*Form:* 5498–SA 2014, 5498–SA 2015.

*Abstract:* Section 220(h) requires trustees to report to the IRS and medical savings account holders contributions to and the year-end fair market value of any contributions made to a medical savings account (MSA). Congress requires Treasury to report to them the total contributions made to an MSA for the current tax year. Section 1201 of the Medicare Prescription Drug, Improvement, and Modernization Act of 2003 (P.L. 108–173) created new Code section 223. Section 223(h) requires the reporting of contributions to and the year-end fair market value of health savings accounts for tax years beginning after December 31, 2003.

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

*Estimated Total Burden Hours:* 1,559.

*OMB Number:* 1545–1581.

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

*Title:* T.D. 8812 Continuation Coverage Requirements Applicable to Group Health Plans.

*Abstract:* The regulations require group health plans to provide notices to individuals who are entitled to elect COBRA (The Consolidated Omnibus Budget Reconciliation Act of 1985) continuation coverage of their election rights. Individuals who wish to obtain the benefits provided under the statute are required to provide plans notices in the cases of divorce from the covered employee, a dependent child's ceasing to be dependent under the terms of the plan, and disability. Most plans will require that elections of COBRA continuation coverage be made in writing. In cases where qualified beneficiaries are short by an insignificant amount in a payment made to the plan, the regulations require the plan to notify the qualified beneficiary if the plan does not wish to treat the tendered payment as full payment. If a health care provider contacts a plan to confirm coverage of a qualified beneficiary, the regulations require that the plan disclose the qualified beneficiary's complete rights to coverage.

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

*Estimated Total Burden Hours:* 404,640.

*OMB Number:* 1545–1648.

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

*Title:* Publication 3319—Low-Income Taxpayer Clinic Grant Application Package and Guidelines; Grant Web site.

*Abstract:* Publication 3319 is the grant application and program requirements for our external customers, non-profits, legal aid societies, universities, law schools, and will be used by anyone in the U.S. and territories to apply for a low income taxpayer grant. There is a Web site which collects the information.

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

*Estimated Total Burden Hours:* 9,000.

*OMB Number:* 1545–1765.

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

*Title:* T.D. 9171, New Markets Tax Credit.

*Abstract:* The regulations provide guidance for taxpayers claiming the new markets tax credit under section 45D of the Internal Revenue Code. The reporting requirements in the regulations require a qualified community development entity (CDE) to

provide written notice to: (1) Any taxpayer who acquires an equity investment in the CDE at its original issue that the equity investment is a qualified equity investment entitling the taxpayer to claim the new markets tax credits; and (2) each holder of a qualified equity investment, including all prior holders of that investment that a recapture event has occurred. CDE's must comply with such reporting requirements to the Secretary as the Secretary may prescribe.

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

*Estimated Total Burden Hours:* 210.

*OMB Number:* 1545–1776.

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

*Title:* Form 1041–N—U.S. Income Tax Return for Electing Alaska Native Settlement Trusts.

*Form:* 1041–N.

*Abstract:* An Alaska Native Settlement Trust (ANST) may elect under section 646 to have the special income tax treatment of that section apply to the trust and its beneficiaries. This one-time election is made by filing Form 1041–N. Form 1041–N is used by the ANST to report its income, etc., and to compute and pay any income tax. Form 1041–N is also used for the special information reporting requirements that apply to ANSTs.

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

*Estimated Total Burden Hours:* 700.

*OMB Number:* 1545–1792.

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

*Title:* REG–164754–01 (FINAL) Split-Dollar Life Insurance Arrangements.

*Abstract:* The final regulations provide guidance for loans made pursuant to a split-dollar life insurance arrangement. To obtain a particular treatment under the regulations for certain split-dollar loans, the parties to the loan must make a written representation, which must be kept as part of their books and records and a copy filed with their federal income tax returns. In addition, if a split-dollar loan provides for contingent payments, the lender must produce a projected payment schedule for the loan and give the borrower a copy of the schedule. This schedule is used by parties to compute their interest accruals and any imputed transfers for tax purposes.

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

*Estimated Total Burden Hours:* 32,500.

*OMB Number:* 1545–1919.

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

*Title:* Prior Government Service Information.

*Form:* 12854.

*Abstract:* This product is used to identify applicants who have had prior government services in order to request the OPF from federal records and to identify possible pay setting issues.

*Affected Public:* Individuals.

*Estimated Total Burden Hours:* 6,203.

*OMB Number:* 1545–2129.

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

*Title:* REG–103146–08—Information Reporting Requirements Under Code Sec. 6039.

*Form:* 3921, 3922.

*Abstract:* Form 3921 is a copy of the information return filed with the IRS which transferred shares of stock to a recipient through exercise of an incentive stock option under section 422(b). Form 3922 is used to record a transfer of the legal title of a share of stock acquired by the employee where the stock was acquired pursuant to the exercise of an option described in section 423(c). REG–103146–08 reflects the changes to section 6039 of the Internal Revenue Code made by section 403 of the Tax Relief and Health Care Act of 2006.

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

*Estimated Total Burden Hours:* 25,205.

*OMB Number:* 1545–2183.

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

*Title:* 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 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: Business or other for-profits.

*Estimated Total Burden Hours:* 3,260.

**Robert Dahl,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2014–30376 Filed 12–29–14; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Bureau of the Fiscal Service

#### Proposed Collection of Information: Annual Letters—Certificates of Authority (A) and Admitted Reinsurer

**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 a proposed and/or continuing information collection, as required by the Paperwork Reduction Act of 1995, Public Law 104–13 (44 U.S.C. 3506(c)(2)(A)). Currently the Bureau of the Fiscal Service within the Department of the Treasury is soliciting comments concerning the “Annual Letters—Certificates of Authority (A) and Admitted Reinsurer”.

**DATES:** Written comments should be received on or before March 2, 2015 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Bureau of the Fiscal Service, Bruce A. Sharp, 200 Third Street A4–A, Parkersburg, WV 26106–1328, or [bruce.sharp@fiscal.treasury.gov](mailto:bruce.sharp@fiscal.treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies should be directed to Melvin Saunders, Program Manager, Surety Bonds, 3700 East West Highway, Room 632F, Hyattsville, MD 20782, (202) 874–5283.

#### SUPPLEMENTARY INFORMATION:

*Title:* Annual Letters—Certificates of Authority (A) and Admitted Reinsurer.

*OMB Number:* 1530–0014 (Previously approved as 1510–0057 as a collection conducted by Department of the Treasury/Financial Management Service.)

Transfer of OMB Control Number: The Bureau of Public Debt (BPD) and the Financial Management Service (FMS) have consolidated to become the Bureau of the Fiscal Service (Fiscal Service). Information collection requests previously held separately by BPD and FMS will now be identified by a 1530 prefix, designating Fiscal Service.

*Abstract:* This letter is used to collect information from companies to assist the Treasury Department in determining acceptability and solvency to write or reinsure Federal surety bonds.

*Current Actions:* Extension of a currently approved collection.

*Type of Review:* Regular.

*Affected Public:* Business or other for-profit.

*Estimated Number of Respondents:* 341.

*Estimated Time per Respondent:* 39.75 hours.

*Estimated Total Annual Burden Hours:* 13,555.

*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.

Dated: December 23, 2014.

**Bruce A. Sharp,**

*Bureau Clearance Officer.*

[FR Doc. 2014–30522 Filed 12–29–14; 8:45 am]

**BILLING CODE 4810–AS–P**

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900–0565]

#### Agency Information Collection (State Application for Interment Allowance): Activity Under OMB Review

**AGENCY:** Veterans Benefits Administration, Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** In compliance with the Paperwork Reduction Act (PRA) of 1995 (44 U.S.C. 3501–3521), this notice announces that the Veterans Benefits Administration (VBA), Department of Veterans Affairs, will submit the collection of information abstracted below to the Office of Management and Budget (OMB) for review and comment. The PRA submission describes the nature of the information collection and its expected cost and burden; it includes the actual data collection instrument.

**DATES:** Comments must be submitted on or before January 29, 2015.

**ADDRESSES:** Submit written comments on the collection of information through