

phone (202) 306-4004. [Assistance for the hearing impaired is available through FIRS: 1-800-877-8339.]

This action will not significantly affect either the quality of the human environment or energy conservation.

Pursuant to 5 U.S.C. 605(b), we conclude that our action will not have a significant economic impact on a substantial number of small entities within the meaning of the Regulatory Flexibility Act.

Decided: December 19, 2007.

By the Board, Chairman Nottingham, Vice Chairman Buttrey, and Commissioner Mulvey.

Vernon A. Williams,

Secretary.

[FR Doc. E7-24998 Filed 12-26-07; 8:45 am]

BILLING CODE 4915-01-P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

December 19, 2007.

The Department of the Treasury will submit the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13 on or after the date of publication of this notice. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

Dates: Written comments should be received on or before January 28, 2008 to be assured of consideration.

Alcohol And Tobacco Tax And Trade Bureau (TTB)

OMB Number: 1513-0044.

Type of Review: Revision.

Title: Notice of Change in Status of Plant.

Forms: TTB 5110.34.

Description: TTB F 5110.34 is necessary to show the use of the distilled spirits plant (DSP) premises for other activities or by alternating proprietors. It describes proprietor's use of plant premises and other information to show that the change in plant status is in conformity with laws and regulations.

Respondents: Business and other for profits.

Estimated Total Burden Hours: 1,000 hours.

OMB Number: 1513-0050.

Type of Review: Revision.

Title: Tax Deferral Bond—Distilled Spirits (Puerto Rico).

Form: 5110.50.

Description: TTB F 5110.50 is the bond to secure payment of excise taxes on distilled spirits shipped from Puerto Rico to the U.S. on deferral of the tax. The form identifies the principal, the surety, purpose of bond, and allocation of the penal sum among the principal's locations.

Respondents: Business and other for profits.

Estimated Total Burden Hours: 10 hours.

Clearance Officer: Frank Foote (202) 927-9347, Alcohol and Tobacco Tax and Trade Bureau, Room 200 East, 1310 G. Street, NW., Washington, DC 20005.

OMB Reviewer: Alexander T. Hunt (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

Robert Dahl,

Treasury PRA Clearance Officer.

[FR Doc. E7-25115 Filed 12-26-07; 8:45 am]

BILLING CODE 4810-31-P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

December 18, 2007.

The Department of the Treasury will submit the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13 on or after the date of publication of this notice. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

DATES: Written comments should be received on or before January 28, 2008 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-1339.

Type of Review: Extension.

Title: IA-33-92 (Final) Information Reporting for Reimbursements of Interest on Qualified Mortgages.

Description: To encourage compliance with the tax laws relating to the mortgage interest deduction, the

regulations require the reporting on Form 1098 of reimbursements of interest overcharged in a prior year. Only businesses that receive mortgage interest in the course of that business are affected by this reporting requirement.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 1 hour.

OMB Number: 1545-2078.

Type of Review: Revision.

Title: Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction.

Form: 8886-T.

Description: Certain tax-exempt entities are required to file Form 8886-T to disclose information for each prohibited tax shelter transaction to which the entity was a party.

Respondents: Not-for-profit institutions.

Estimated Total Burden Hours: 70,395 hours.

OMB Number: 1545-1318.

Type of Review: Extension.

Title: REG-209545-92 (NPRM) Earnings and Profits of Foreign Corporations

Description: Application of the proposed regulations may result in accounting method changes which ordinarily require the filing of Form 3115. However, the proposed regulations waive this filing requirement if certain conditions are met, with the net result that no burdens are imposed.

Respondents: Businesses and other for-profits.

Estimated Total Burden Hours: 1 hour.

OMB Number: 1545-1464.

Type of Review: Extension.

Title: IA-44-94 (Final) Deductibility, Substantiation, and Disclosure of Certain Charitable Contributions.

Description: The regulation provides guidance regarding the allowance of certain charitable contribution deductions, the substantiation requirements for charitable contributions of \$250 or more, and the disclosure requirements for quid pro quo contributions of \$75 or more. These regulations will affect donee organizations and individuals and entities that make payments to donee organizations.

Respondents: Individuals or households.

Estimated Total Burden Hours: 1,975,000 hours.

OMB Number: 1545-1083.

Type of Review: Extension.

Title: INTL-399-88 (Final) Treatment of Dual Consolidated Losses.

Description: Section 1503(d) denies use of the losses of one domestic corporation by another affiliated domestic corporation where the loss corporation is also subject to the income tax of another country. The regulation allows an affiliate to make use of the loss if the loss has not been used in the foreign group, to take the loss into income upon future use of the loss in the foreign country. The regulation also requires separate accounting for a dual consolidated loss where the dual resident corporation files a consolidated return.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 1,620 hours.

OMB Number: 1545-1594.

Type of Review: Extension.

Title: REG-251520-96 (Final) Classification of Certain Transactions Involving Computer Programs.

Description: The information requested in regulation Section 1.861-18(k) is necessary for the Commissioner to determine whether a taxpayer properly is requesting to change its method of accounting.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 1 hour.

OMB Number: 1545-1119.

Type of Review: Extension.

Title: Form 8804—Annual Return for Partnership Withholding Tax (Section 1446); Form 8805—Foreign Partner's Information Statement of Section 1446 Withholding Tax (Section 1446); Form 8813—Partnership Withholding Tax Payment Voucher (Section 1446).

Forms: 8804, 8805, and 8813.

Description: Code section 1446 requires partnerships to pay a withholding tax if they have effectively connected taxable income allocable to foreign partners. Forms 8804, 8805, and 8813 are used by withholding agents to provide IRS and affected partners with data to assure proper withholding, crediting to partners' accounts and compliance.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 152,005 hours.

OMB Number: 1545-1774.

Type of Review: Extension.

Title: REG-135898-04 (Temporary) Extensions of Time to Elect Method for Determining Allowable Loss; REG-152524-02 (Temporary) Guidance Under Section 1502; REG-102740-02 (Final) Loss Limitation Rules; REG-152.

Description: The information is necessary to allow the taxpayer to make certain elections to determine the amount of allowable loss under Sec.

1.337(d)-2T, Sec. 1.1502-20 as currently in effect or under Sec. 1.1502-20 as modified; to allow the taxpayer to waive loss carryovers up to the amount of the Sec. 1.150-20(g) election and to ensure that loss is not disallowed under Sec. 1.337(d)-2T and basis is not reduced under Sec. 1.337(d)-2T to the extent the taxpayer establishes that the loss or basis is not attributable to the recognition of built in gain on the disposition of an asset.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 36,720 hours.

OMB Number: 1545-1378.

Type of Review: Extension.

Title: PS-4-89 (Final) Disposition of an Interest in a Nuclear Power Plant.

Description: The regulations require that certain information be submitted as part of a request for a schedule of ruling amounts. The regulations also require certain taxpayers to file a request for a revised schedule of ruling amounts.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 575 hours.

OMB Number: 1545-1010.

Type of Review: Revision.

Title: U.S. Income Tax Return for Regulated Investment Companies.

Form: 1120-RIC.

Description: Form 1120-RIC is filed by a domestic corporation electing to be taxed as a RIC in order to report its income and deductions and to compute its tax liability. IRC uses Form 1120-RIC to determine whether the RIC has correctly reported its income, deductions, and tax liability.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 369,021 hours.

Clearance Officer: Glenn P. Kirkland (202) 622-3428, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

OMB Reviewer: Alexander T. Hunt (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

Robert Dahl,

Treasury PRA Clearance Officer.

[FR Doc. E7-25116 Filed 12-26-07; 8:45 am]

BILLING CODE 4830-01-P