

Estimated Total Burden Hours: 3,000.

Robert Dahl,

Treasury PRA Clearance Officer.

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DEPARTMENT OF THE TREASURY

**Submission for OMB Review;
Comment Request**

November 14, 2012.

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 December 19, 2012 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 maybe found at www.reginfo.gov.

Internal Revenue Service (IRS)

OMB Number: 1545-1983.

Type of Review: Extension without change.

Title: Qualified Railroad Track Maintenance Credit.

Form: 8900.

Abstract: Form 8900, Qualified Railroad Track Maintenance Credit, was developed to carry out the provisions of new Code section 45G. This new section was added by section 245 of the American Jobs Creation Act of 2004 (Pub. L. 108-357). The new form provides a means for the eligible taxpayers to compute the amount of credit.

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

Estimated Total Burden Hours: 1,985.

OMB Number: 1545-1989.

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

Title: Notice 2009-53—Credit for Nonbusiness Energy Property.

Abstract: This notice updates interim guidance, pending the issuance of regulations, relating to the credit for nonbusiness energy property under § 25C of the Internal Revenue Code. Specifically, this notice provides procedures that manufacturers may follow to certify property as either eligible building envelope components or qualified energy property, as well as guidance regarding the conditions under which taxpayers seeking to claim the § 25C credit may rely on a manufacturer's certification.

Affected Public: Individuals or households.

Estimated Total Burden Hours: 350.

OMB Number: 1545-1993.

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

Title: Notice 2006-54, Alternative Fuel Motor Vehicle Credit.

Abstract: This notice sets forth a process that allows taxpayers who purchase alternative fuel motor vehicles to rely on the domestic manufacturer's (or, in the case of a foreign manufacturer, its domestic distributor's) certification that both a particular make, model, and year of vehicle qualifies as an alternative fuel motor vehicle under Sec. 30B(a)(4) and (e) of the Internal Revenue Code and the amount of the credit allowable with respect to the vehicle.

Affected Public: Individuals or households.

Estimated Total Burden Hours: 600.

OMB Number: 1545-2002.

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

Title: Notice 2006-25, Qualifying Gasification Project Program.

Abstract: This notice establishes the qualifying gasification project under Section 48B of the Internal Revenue Code. This notice provides the time and manner for a taxpayer to apply for an allocation of qualifying gasification project credits.

Affected Public: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 1,700.

OMB Number: 1545-2005.

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

Title: Restaurant Tips —Attributed Tip Income Program (ATIP).

Abstract: This revenue procedure sets forth the requirements for participating

in the Attributed Tip Income Program (ATIP). ATIP provides benefits to employers and employees similar to those offered under previous tip reporting agreements without requiring one-on-one meetings with the Service to determine tip rates or eligibility.

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

Estimated Total Burden Hours: 6,100.

OMB Number: 1545-2009.

Type of Review: Extension without change.

Title: Form 13285-A—Reducing Tax Burden on America's Taxpayers.

Form: 13285-A.

Abstract: Form 13285-A is used by taxpayers and external partners and stakeholders to identify meaningful taxpayer burden reduction opportunities. Employees will make the forms available at education and outreach events.

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

Estimated Total Burden Hours: 62.

OMB Number: 1545-2142.

Type of Review: Revision of a currently approved collection.

Title: Form 8038-CP—Return for Credit Payments to Issuers of Qualified Bonds.

Form: 8038-CP.

Abstract: Form 8038-CP, Return for Credit Payments to Issuers of Qualified Bonds, will be used to make direct payments to State and local governments. The American Recovery and Reinvestment Act of 2009, Public Law 111-5, provides State and local governments with the option of issuing a tax credit bond instead of a tax-exempt governmental obligation bond. The bill gives State and local governments the option to receive a direct payment from the Federal government equal to a subsidy that would have been received through the Federal tax credit for bonds.

Affected Public: State, local, or tribal governments.

Estimated Total Burden Hours: 246,000.

OMB Number: 1545-2143.

Type of Review: Revision of a currently approved collection.

Title: Notice 2009-26, Build America Bonds and Direct Payment Subsidy Implementation.

Abstract: This Notice provides guidance on the new tax incentives for Build America Bonds under § 54AA of the Internal Revenue Code ("Code") and the implementation plans for the refundable credit payment procedures for these bonds. This Notice includes guidance on the modified Build America Bond program for Recovery Zone Economic Development Bonds

under § 1400U–2 of the Code. This Notice provides guidance on the initial refundable credit payment procedures, required elections, and information reporting. This Notice solicits public comments on the refundable credit payment procedures for these bonds. This Notice is intended to facilitate prompt implementation of the Build America Bond program and to enable state and local governments to begin issuing these bonds for authorized purposes to promote economic recovery and job creation.

Affected Public: State, local, or tribal governments.

Estimated Total Burden Hours: 15,000.

OMB Number: 1545–2231.

Type of Review: Extension without change.

Title: Form 13768—Electronic Tax Administration Advisory Committee Membership Application.

Abstract: The Internal Revenue Service Restructuring and Reform Act of 1998 (RRA 98) authorized the creation of the Electronic Tax Administration Advisory Committee (ETAAC). ETAAC has a primary duty of providing input to the Internal Revenue Service (IRS) on its strategic plan for electronic tax administration. Accordingly, ETAAC's responsibilities involve researching, analyzing and making recommendations on a wide range of electronic tax administration issues.

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

Estimated Total Burden Hours: 500.

Robert Dahl,

Treasury PRA Clearance Officer.

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Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at

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Internal Revenue Service (IRS)

OMB Number: 1545–0046.

Type of Review: Extension without change.

Title: Form 982—Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment).

Form: 982.

Abstract: Internal Revenue Code section 108 allows taxpayers to exclude from gross income amounts attributable to discharge of indebtedness in title 11 cases, insolvency, or qualified farm indebtedness. Code section 1081(b) allows corporations to exclude from gross income amounts attributable to certain transfers of property. The data is used to verify adjustments to basis of property and reduction of tax attributes.

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

Estimated Total Burden Hours: 7,491.

OMB Number: 1545–0144.

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

Title: Undistributed Capital Gains Tax Return.

Form: 2438.

Abstract: Form 2438 is used by regulated investment companies to figure capital gains tax on undistributed capital gains designated under IRC section 852(b)(3)(D). IRS uses this information to determine the correct tax.

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

Estimated Total Burden Hours: 976.

OMB Number: 1545–0195.

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

Title: Election to Postpone Determination as to whether the Presumption Applies that an activity is engaged in for profit.

Form: 5213.

Abstract: This form is used by individuals, partnerships, estates, trusts,

and S corporations to make an election to postpone an IRS determination as to whether an activity is engaged in for profit for 5 years (7 years for breeding, training, showing, or racing horses). The data is used to verify eligibility to make the election.

Affected Public: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 2,762.

OMB Number: 1545–0260.

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

Title: Form 706–CE—Certificate of Payment of Foreign Death Tax.

Form: 706–CE.

Abstract: Form 706–CE is used by the executors of estates to certify that foreign death taxes have been paid so that the estate may claim the foreign death tax credit allowed by IRS section 2014. The information is used by IRS to verify that the proper tax credit has been claimed.

Affected Public: Individuals or households.

Estimated Total Burden Hours: 3,870.

OMB Number: 1545–1035.

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

Title: Recapture of Low-Income Housing Credit.

Form: 8611.

Abstract: IRC section 42 permits owners of residential rental projects providing low-income housing to claim a credit against their income tax. If the property is disposed of or it falls to meet certain requirements over a 15-year compliance period and a bond is not posted, the owner must recapture on Form 8611 part of the credit(s) taken in prior years.

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

Estimated Total Burden Hours: 7,842.

OMB Number: 1545–1522.

Type of Review: Extension without change.

Title: Revenue Procedure 2010–1 (Letter rulings, information letters, and determination letters)—26 CFR 601–.201.

Abstract: This revenue procedure explains how the Service provides advice to taxpayers on issues under the jurisdiction of the Associate Chief Counsel (Corporate), the Associate Chief Counsel (Financial Institutions and Products), the Associate Chief Counsel (Income Tax and Accounting), the Associate Chief Counsel (International), the Associate Chief Counsel (Passthroughs and Special Industries), the Associate Chief Counsel (Procedure and Administration), and the Division