

Treasury, Room 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

*Dates:* Written comments should be received on or before April 16, 2007 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1865.

*Type of Review:* Extension.

*Title:* Notice 2003-75, Registered Retirement Savings Plans (RRSP) and Registered Income Funds (RRIF) Information Reporting.

*Description:* This notice announces an alternative, simplified reporting regime for the owners of certain Canadian Individual retirement plans that have been subject to reporting on Forms 3520 and 3520-A, and it describes the interim reporting rules that taxpayers must follow until a new form is available.

*Respondents:* Individuals or households.

*Estimated Total Burden Hours:* 1,500,000 hours.

*OMB Number:* 1545-1555.

*Type of Review:* Extension.

*Title:* REG-115795-97 (Final) General Rules for Making and Maintaining Qualified Electing Fund Elections.

*Description:* The regulations provide rules for making section 1295 elections and satisfying annual reporting requirements for such elections, revoking section 1295 elections, and making retroactive section 1295 elections.

*Respondents:* Businesses and other for-profit institutions.

*Estimated Total Burden Hours:* 623 hours.

*OMB Number:* 1545-1868.

*Type of Review:* Extension.

*Title:* REG-116664-01 (NPRM and Temporary) Guidance To Facilitate Business Electronic Filing.

*Description:* These regulations remove certain impediments to the electronic filing of business tax returns and other forms. The regulations reduce the number of instances in which taxpayers must attach supporting documents to their tax returns. The regulations also expand slightly the required content of a statement certain taxpayers must submit with their returns to justify deductions for charitable contributions.

*Respondents:* Businesses and other for-profit institutions.

*Estimated Total Burden Hours:* 250,000 hours.

*OMB Number:* 1545-0145.

*Type of Review:* Extension.

*Title:* Notice to Shareholder of Undistributed Long-Term Capital Gains.  
*Form:* 2439.

*Description:* Form 2439 is sent by regulated investment companies and real estate investment trusts to report undistributed capital gains and the amount of tax paid on these gains designated under IRC section 852(b)(3)(D) or 857(b)(3)(D). The company, the trust, and the shareholder file copies of Form 2439 with IRS. IRS uses the information to check shareholder compliance.

*Respondents:* Businesses and other for-profit institutions.

*Estimated Total Burden Hours:* 29,995 hours.

*OMB Number:* 1545-1379.

*Type of Review:* Extension.

*Title:* Excise Taxes on Excess Inclusions of REMIC Residual Interests.  
*Form:* 8831.

*Description:* Form 8831 is used by a real estate mortgage investment conduit (REMIC) to figure its excise tax liability under Code sections 860E(e)(1), 860E(e)(6), and 860E(e)(7). IRS uses the information to determine the correct tax liability of the REMIC.

*Respondents:* Businesses and other for-profit institutions.

*Estimated Total Burden Hours:* 237 hours.

*OMB Number:* 1545-0045.

*Type of Review:* Extension.

*Title:* Claim for Deficiency Dividends Deductions by a Personal Holding Company, Regulated Investment Company, or Real Estate Investment Trust.

*Form:* 976.

*Description:* Form 976 is filed by corporations that wish to claim a deficiency dividend deduction. The deduction allows the corporation to eliminate all or a portion of a tax deficiency. The IRS uses Form 976 to determine if shareholders have included amounts in gross income.

*Respondents:* Businesses and other for-profit institutions.

*Estimated Total Burden Hours:* 3,830 hours.

*OMB Number:* 1545-1813.

*Type of Review:* Extension.

*Title:* Health Coverage Tax Credit (HCTC) Advance Payments.  
*Form:* 1099-H.

*Description:* Form 1099-H is used to report advance payments of health insurance premiums to qualified recipients for their use in computing the allowable health insurance credit on Form 8885.

*Respondents:* Businesses and other for-profit institutions.

*Estimated Total Burden Hours:* 33,000 hours.

*OMB Number:* 1545-0044.

*Type of Review:* Extension.

*Title:* Corporation Claim for Deduction for Consent Dividends.

*Form:* 973.

*Description:* Corporations file Form 973 to claim a deduction for dividends paid. If shareholders consent and IRS approves, the corporation may claim a deduction for dividends paid, which reduces the corporation's tax liability. IRS uses Form 973 to determine if shareholders have included the dividend in gross income.

*Respondents:* Businesses or other for-profit institutions.

*Estimated Total Burden Hours:* 2,210 hours.

*OMB Number:* 1545-0755.

*Type of Review:* Extension.

*Title:* LR-58-83 (Final) Related Group Election With Respect to Qualified Investments in Foreign Base Company Shipping Operations.

*Description:* The election described in the attached justification converted an annual election to an election effective until revoked. The computational information required is necessary to assure that the U.S. shareholder correctly reports any shipping income of its controlled foreign corporations which is taxable to that shareholder.

*Respondents:* Businesses or other for-profit institutions.

*Estimated Total Burden Hours:* 205 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. E7-4781 Filed 3-14-07; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 990-N

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**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 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 IRS is soliciting comments concerning Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required To File Form 990 or 990-EZ.

**DATES:** Written comments should be received on or before May 14, 2007 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn Kirkland, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or copies of the forms and instructions should be directed to Allan Hopkins, (202) 622-6665, or at Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the Internet, at [Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov).

**SUPPLEMENTARY INFORMATION:** Title: Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required To File Form 990 or 990-EZ.

*OMB Number:* 1545-XXXX.

*Form Number:* 990-N.

*Abstract:* Section 1223 of the Pension Protection Act of 2006 (PPA '06), enacted on August 17, 2006, amended Internal Revenue Code (Code) section 6033 by adding Code section 6033(i), which requires certain tax-exempt organizations to file an annual electronic notice (Form 990-N) for tax years beginning after December 31, 2006. These organizations are not required to file Form 990 (or Form 990-EZ) because their gross receipts are normally \$25,000 or less.

*Current Actions:* This is a new form.

*Type of Review:* New collection.

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

*Estimated Number of Respondents:* 520,000.

*Estimated Time Per Respondent:* 15 min.

*Estimated Total Annual Burden Hours:* 130,000.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

*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.

Approved: March 7, 2007.

**Glenn Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. E7-4699 Filed 3-14-07; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Notice 2006-109

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**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 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 IRS is soliciting comments concerning Notice 2006-109, Interim Guidance Regarding Supporting Organizations and Donor Advised Funds.

**DATES:** Written comments should be received on or before May 14, 2007 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn P. Kirkland, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of notice should be directed to

Allan Hopkins, at (202) 622-6665, or at Internal Revenue Service, room 6516, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet, at [Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov).

**SUPPLEMENTARY INFORMATION:** Title: Interim Guidance Regarding Supporting Organizations and Donor Advised Funds.

*OMB Number:* 1545-2050.

*Notice Number:* Notice 2006-109.

*Abstract:* This notice provides private foundation with options in collecting information to assist in determining whether grants to certain supporting organizations are qualifying distributions and are not taxable expenditures. Collecting such information will provide private foundations with relief from the new excise taxes imposed under amended sections 4942 and 4945 of the Code. It also provides relief from excise taxes imposed under new section 4966 of the Code. A sponsoring organization of certain donor advised funds will not be subject to the new taxes for distributions from employer-sponsored disaster relief funds or for distributions of certain educational grants if the organization collects and maintains the required documentation. The Notice clarifies that existing documentation requirements for employer-sponsored relief programs and educational grants apply to these funds.

*Current Actions:* There are no changes being made to the notice at this time. This is a new notice

*Type of Review:* Approval of new collection.

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

*Estimated Number of Respondents:* 65,000.

*Estimated Average Time Per Respondent:* 9 hours, 25 minutes.

*Estimated Total Annual Burden Hours:* 612,294.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

*Request for Comments:* Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All