

**DEPARTMENT OF TRANSPORTATION****Maritime Administration****[Docket No. MARAD-2012 0081]****Requested Administrative Waiver of the Coastwise Trade Laws: Vessel MISS TRISS; Invitation for Public Comments****AGENCY:** Maritime Administration, Department of Transportation.**ACTION:** Notice.

**SUMMARY:** As authorized by 46 U.S.C. 12121, the Secretary of Transportation, as represented by the Maritime Administration (MARAD), is authorized to grant waivers of the U.S.-build requirement of the coastwise laws under certain circumstances. A request for such a waiver has been received by MARAD. The vessel, and a brief description of the proposed service, is listed below.

**DATES:** Submit comments on or before September 4, 2012.

**ADDRESSES:** Comments should refer to docket number MARAD-2012-0081. Written comments may be submitted by hand or by mail to the Docket Clerk, U.S. Department of Transportation, Docket Operations, M-30, West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue SE., Washington, DC 20590. You may also send comments electronically via the Internet at <http://www.regulations.gov>. All comments will become part of this docket and will be available for inspection and copying at the above address between 10 a.m. and 5 p.m., E.T., Monday through Friday, except federal holidays. An electronic version of this document and all documents entered into this docket is available on the World Wide Web at <http://www.regulations.gov>.

**FOR FURTHER INFORMATION CONTACT:** Linda Williams, U.S. Department of Transportation, Maritime Administration, 1200 New Jersey Avenue SE., Room W23-453, Washington, DC 20590. Telephone 202-366-0903, Email [Linda.Williams@dot.gov](mailto:Linda.Williams@dot.gov).

**SUPPLEMENTARY INFORMATION:** As described by the applicant the intended service of the vessel MISS TRISS is:

*Intended Commercial Use of Vessel:* "Sunset and sightseeing cruises."  
*Geographic Region:* "Florida, Alabama, Texas, Puerto Rico."

The complete application is given in DOT docket MARAD-2012-0081 at <http://www.regulations.gov>. Interested parties may comment on the effect this action may have on U.S. vessel builders

or businesses in the U.S. that use U.S.-flag vessels. If MARAD determines, in accordance with 46 U.S.C. 12121 and MARAD's regulations at 46 CFR part 388, that the issuance of the waiver will have an unduly adverse effect on a U.S.-vessel builder or a business that uses U.S.-flag vessels in that business, a waiver will not be granted. Comments should refer to the docket number of this notice and the vessel name in order for MARAD to properly consider the comments. Comments should also state the commenter's interest in the waiver application, and address the waiver criteria given in § 388.4 of MARAD's regulations at 46 CFR part 388.

**Privacy Act**

Anyone is able to search the electronic form of all comments received into any of our dockets by the name of the individual submitting the comment (or signing the comment, if submitted on behalf of an association, business, labor union, etc.). You may review DOT's complete Privacy Act Statement in the **Federal Register** published on April 11, 2000 (Volume 65, Number 70; Pages 19477-78).

Dated: July 26, 2012.

By Order of the Maritime Administrator.

**Julie P. Agarwal,**

*Secretary, Maritime Administration.*

[FR Doc. 2012-19020 Filed 8-2-12; 8:45 am]

**BILLING CODE 4910-81-P**

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Proposed Information Collection; Comment Request**

**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)).

**DATES:** Written comments should be received on or before October 2, 2012 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Yvette B. Lawrence, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

Please send separate comments for each specific information collection listed below. You must reference the information collection's title, form number, reporting or record-keeping requirement number, and OMB number (if any) in your comment.

**FOR FURTHER INFORMATION CONTACT:** To obtain additional information, or copies of the information collection and instructions, or copies of any comments received, contact Elaine Christophe, at (202) 622-3179, or at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet, at [Elaine.H.Christophe@irs.gov](mailto:Elaine.H.Christophe@irs.gov).

**SUPPLEMENTARY INFORMATION:****Request for Comments**

The Department of the Treasury and the Internal Revenue Service, as part of their continuing effort to reduce paperwork and respondent burden, invite the general public and other Federal agencies to take this opportunity to comment on the proposed or continuing information collections listed below in this notice, as required by the Paperwork Reduction Act of 1995, (44 U.S.C. 3501 *et seq.*).

*Request for Comments:* Comments submitted in response to this notice will be summarized and/or included in our request for Office of Management and Budget (OMB) approval of the relevant information collection. All comments will become a matter of public record. Please do not include any confidential or inappropriate material in your comments.

*We invite comments on:* (a) Whether the collection of information is necessary for the proper performance of the agency's functions, including whether the information has 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 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 the requested information.

**Information Collections Open for Comment**

Currently, the IRS is seeking comments concerning the following forms, and reporting and record-keeping requirements:

*Title:* Election of \$10 Million Limitation on Exempt Small Issues of

Industrial Development Bonds; Supplemental Capital Expenditure Statements.

*OMB Number:* 1545–0940.

*Regulation Project Number:* LR–185–84.

*Abstract:* This regulation liberalizes the procedure by which a state or local government issuer of an exempt small issue of tax-exempt bonds elects the \$10 million limitation upon the size of such issue and deletes the requirement to file certain supplemental capital expenditure statements.

*Current Actions:* There is no change to this existing regulation.

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

*Affected Public:* State, local or tribal governments.

*Estimated Number of Respondents:* 10,000.

*Estimated Time per Respondent:* 6 minutes.

*Estimated Total Annual Burden Hours:* 1,000.

*Title:* Return of Excise Tax on Undistributed Income of Regulated Investment Companies.

*OMB Number:* 1545–1016.

*Form Number:* 8613.

*Abstract:* Form 8613 is used by regulated investment companies to compute and pay the excise tax on undistributed income imposed under Internal Revenue Code section 4982. IRS uses the information to verify that the correct amount of tax has been reported.

*Current Actions:* There are no changes being made to the form at this time.

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

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

*Estimated Number of Respondents:* 1,500.

*Estimated Time per Respondent:* 11 hours, 53 minutes.

*Estimated Total Annual Burden Hours:* 17,820.

*Title:* Disclosure of Returns and Return Information to Designee of Taxpayer.

*OMB Number:* 1545–1816.

*Regulation Project Number:* TD 9054.

*Abstract:* Under section 6103(a), returns and return information are confidential unless disclosure is otherwise authorized by the Code. Section 6103(c), as amended in 1996 by section 1207 of the Taxpayer Bill of Rights II, Public Law 104–168 (110 Stat. 1452), authorizes the IRS to disclose returns and return information to such person or persons as the taxpayer may designate in a request for or consent to disclosure, or to any other person at the taxpayer's request to the extent necessary to comply with a request for

information or assistance made by the taxpayer to such other person. Disclosure is permitted subject to such requirements and conditions as may be prescribed by regulations. With the amendment in 1996, Congress eliminated the longstanding requirement that disclosures to designees of the taxpayer must be pursuant to the written request or consent of the taxpayer.

*Current Actions:* There is no change to this final regulation.

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

*Affected Public:* Individuals or households, business or other not-for-profit institutions, farms, and Federal, State, local or tribal governments.

*Estimated Number of Respondents:* 4,000.

*Estimated Time per Respondent:* 12 minutes.

*Estimated Total Annual Burden Hours:* 800.

*Title:* Section 1031 LKE (Like-Kind Exchanges) Auto Leasing Programs.

*OMB Number:* 1545–1834.

*Revenue Procedure Number:* Revenue Procedure 2003–39.

*Abstract:* Revenue Procedure 2003–39 provides safe harbors for certain aspects of the qualification under § 1031 of certain exchanges of property pursuant to LKE Programs for Federal income tax purposes.

*Current Actions:* There are no changes being made to the revenue procedure at this time.

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

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

*Estimated Number of Respondents:* 8,600.

*Estimated Average Time per Respondent:* 1 hour.

*Estimated Total Annual Burden Hours:* 8,600.

*Title:* Credit for Production From Advanced Nuclear Facilities.

*OMB Number:* 1545–2000.

*Form Number:* Notice 2006–40.

*Abstract:* This notice provides the time and manner for a taxpayer to apply for an allocation of the national megawatt capacity limitation under § 45] of the Internal Revenue Code. This information will be used to determine the portion of the national megawatt capacity limitation to which a taxpayer is entitled. The likely respondents are corporations and partnerships.

*Current Actions:* There is no change in the paperwork burden previously approved by OMB. This form is being submitted for renewal purposes only.

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

*Affected Public:* Businesses and other for-profit organizations.

*Estimated Number of Respondents:* 15.

*Estimated Time per Respondent:* 40 hours.

*Estimated Total Annual Burden Hours:* 600.

*Title:* Application for Tentative Refund.

*OMB Number:* 1545–0098.

*Form Number:* 1045.

*Abstract:* Form 1045 is used by individuals, estates, and trusts to apply for a quick refund of taxes due to carry-back of a net operating loss, unused general business credit, or claim of right adjustment under Internal Revenue Code section 1341(b). The information obtained is used to determine the validity of the application.

*Current Actions:* There are no changes being made to the form at this time.

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

*Affected Public:* Individuals or households, business or other for-profit organizations, and farms.

*Estimated Number of Respondents:* 17,503.

*Estimated Time per Respondent:* 29 hours, 26 minutes.

*Estimated Total Annual Burden Hours:* 515,114.

*Title:* Application for Approval of Prototype or Employer Sponsored Individual Retirement Account.

*OMB Number:* 1545–0390.

*Form Number:* 5306.

*Abstract:* This application is used by employers who want to establish an individual retirement account trust to be used by their employees. The application is also used by banks and insurance companies that want to establish approved prototype individual retirement accounts or annuities. The data collected are used to determine if the individual retirement account trust or annuity contract meets the requirements of Code section 408(a), 408(b), or 408(c) so that the IRS may issue an approval letter.

*Current Actions:* There are no changes being made to the form at this time.

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

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

*Estimated Number of Respondents:* 600.

*Estimated Time per Respondent:* 13 hours, 44 minutes.

*Estimated Total Annual Burden Hours:* 8,244.

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.

Approved: July 23, 2012.

**Yvette B. Lawrence,**  
*IRS Reports Clearance Officer.*

[FR Doc. 2012-18946 Filed 8-2-12; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Information Collection Comment Request

**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)).

**DATES:** Written comments should be received on or before October 2, 2012 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Yvette B. Lawrence, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

Please send separate comments for each specific information collection listed below. You must reference the information collection's title, form number, reporting or record-keeping requirement number, and OMB number (if any) in your comment.

**FOR FURTHER INFORMATION CONTACT:** To obtain additional information, or copies of the information collection and instructions, or copies of any comments received, contact Elaine Christophe, at (202) 622-3179, or at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet, at *Elaine.H.Christophe@irs.gov*.

**SUPPLEMENTARY INFORMATION:** The Department of the Treasury and the Internal Revenue Service, as part of their continuing effort to reduce

paperwork and respondent burden, invite the general public and other Federal agencies to take this opportunity to comment on the proposed or continuing information collections listed below in this notice, as required by the Paperwork Reduction Act of 1995, (44 U.S.C. 3501 *et seq.*).

**Request for Comments:** Comments submitted in response to this notice will be summarized and/or included in our request for Office of Management and Budget (OMB) approval of the relevant information collection. All comments will become a matter of public record. Please do not include any confidential or inappropriate material in your comments.

**We Invite Comments on:** (a) Whether the collection of information is necessary for the proper performance of the agency's functions, including whether the information has 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 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 the requested information.

#### Information Collections Open for Comment

Currently, the IRS is seeking comments concerning the following forms, and reporting and record-keeping requirements:

**Title:** Election and Notice Procedures for Multiemployer Plans under Sections 204 and 205 of WRERA.

**OMB Number:** 1545-2141.

**Notice Number:** Notice 2009-31 and Revenue Procedure 2009-43.

**Abstract:** Notice 2009-31 provides guidance for sponsors of multiemployer defined benefit plans relating to the elections described in sections 204 and 205 of the Worker, Retiree, and Employer Recovery Act of 2008, Public Law 110-458 (WRERA), and on the notice required to be provided if a plan sponsor makes an election under section 204. Revenue Procedure 2009-43 provides follow-up guidance to Notice 2009-31. This new guidance describes procedures for revoking elections under WRERA.

**Current Actions:** There is no change to the burden hours needed by this collection.

**Type of Review:** Extension of an information collection currently approved by OMB.

**Affected Public:** State, local, or tribal governments.

**Estimated Number of Respondents:** 1,600.

**Estimated Average Time per Respondent:** 1 hour.

**Estimated Total Annual Burden Hours:** 1,600.

**Title:** Alternative Minimum Tax—Corporations.

**OMB Number:** 1545-0175.

**Form Number:** 4626.

**Abstract:** Section 55 of the Internal Revenue Code imposes an alternative minimum tax. The tax is 20% of the amount by which a corporation's taxable income adjusted by the items listed in sections 56 and 58, and by the tax preference items listed in section 57, exceed an exemption amount. This result is reduced by the alternative minimum tax foreign tax credit. If this result is more than the corporation's regular tax liability before all credits (except the foreign tax and possessions tax credits), the difference is added to the tax liability. Form 4626 provides a line-by-line computation of the alternative minimum tax.

**Current Actions:** There are no changes being made to Form 4626 at this time.

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

**Affected Public:** Business or other for-profit organizations and individuals.

**Estimated Number of Respondents:** 60,000.

**Estimated Time per Respondent:** 43 hrs., 52 minutes.

**Estimated Total Annual Burden Hours:** 2,611,200.

**Title:** At-Risk Limitations.

**OMB Number:** 1545-0712.

**Form Number:** Form 6198.

**Abstract:** Internal Revenue Code section 465 requires taxpayers to limit their at-risk loss to the lesser of the loss or their amount at risk. Form 6198 is used by taxpayers to determine their deductible loss and by IRS to verify the amount deducted.

**Current Actions:** There are no changes being made to the form at this time.

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

**Affected Public:** Business or other for-profit organizations, and individuals, not-for-profit institutions, and farms.

**Estimated Number of Respondents:** 230,332.

**Estimated Time per Respondent:** 3 hrs. 16 min.

**Estimated Total Annual Burden Hours:** 914,419.

**Title:** Registration Requirements With Respect to Debt Obligations.

**OMB Number:** 1545-0945.

**Regulation Project Number:** FI-255-82.