

the Corporate Planning and Performance Division on Behalf of All IRS Operations Functions.

**DATES:** Written comments should be received on or before December 10, 2012 to be assured of consideration.

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

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Elaine Christophe at Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622-3179, or through the internet at [Elaine.H.Christophe@irs.gov](mailto:Elaine.H.Christophe@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Voluntary Customer Surveys To Implement E.O. 12862 Coordinated by the Corporate Planning and Performance Division on Behalf of All IRS Operations Functions.

*OMB Number:* 1545-1432.

*Abstract:* This form is a generic clearance for an undefined number of customer satisfaction and opinion surveys and focus group interviews to be conducted over the next three years. Surveys and focus groups conducted under the generic clearance are used by the Internal Revenue Service to determine levels of customer satisfaction, as well as determining issues that contribute to customer burden. This information will be used to make quality improvements to products and services.

*Current Actions:* We will be conducting different customer satisfaction and opinion surveys and focus group interviews during the next three years than in the past. At the present time, is not determined what these surveys and focus groups will be.

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

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

*Estimated Number of Respondents:* 250,000.

*Estimated Time per Respondent:* 12 minutes.

*Estimated Total Annual Burden Hours:* 50,000.

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: September 25, 2012.

**Elaine Christophe,**

*Tax Analyst.*

[FR Doc. 2012-24750 Filed 10-5-12; 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 December 10, 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:* Real Estate Mortgage Investment Conduits.

OMB Number: 1545-1276.  
Regulation Project Number: FI-88-86 (TD 8458).

**Abstract:** Internal Revenue Code section 860E(e) imposes an excise tax on the transfer of a residual interest in a real estate mortgage investment conduit (REMIC) to a disqualified party. The amount of the tax is based on the present value of the remaining anticipated excess inclusions. This regulation requires the REMIC to furnish, on request of the party responsible for the tax, information sufficient to compute the present value of the anticipated excess inclusions. The regulation also provides that the tax will not be imposed if the record holder furnishes to the pass-thru or transferor an affidavit stating that the record holder is not a disqualified party.

**Current Actions:** There are no changes being made to these regulations.

**Type of Review:** Extension of OMB approval.

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

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

**Estimated Time per Respondent:** 20 minutes.

**Estimated Total Annual Burden Hours:** 525.

**Title:** Update of Checklist Questionnaire Regarding Requests for Spin-Off Rulings.

OMB Number: 1545-1846.

**Revenue Procedure Number:** Revenue Procedure 2003-48.

**Abstract:** Revenue Procedure 2003-48 updates Revenue Procedure 96-30, which sets forth in a checklist questionnaire the information that must be included in a request for ruling under section 355. This revenue procedure updates information that taxpayers must provide in order to receive letter rulings under section 355. This information is required to determine whether a taxpayer would qualify for non-recognition treatment.

**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:** 180.

**Estimated Time per Respondent:** 200 hours.

**Estimated Total Annual Burden Hours:** 36,000.

**Title:** Revocation of Election filed under I.R.C. 83(b).

OMB Number: 1545-2018.

Form Number: Rev. Proc. 2006-31.

**Abstract:** This revenue procedure sets forth the procedures to be followed by individuals who wish to request permission to revoke the election they made under section 83(b).

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

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

**Estimated Number of Respondents:** 200.

**Estimated Time per Respondent:** 2 hours.

**Estimated Total Annual Burden Hours:** 400.

**Title:** Application for Group or Pooled Trust Ruling.

OMB Number: 1545-2166.

Form Number: Form 5316.

**Abstract:** Group/pooled trust sponsors file this form to request a determination letter from the IRS for a determination that the trust is a group trust arrangement as described in Rev. Rul. 81-100, 1981-1 C.B. 326 as modified and clarified by Rev. Rul. 2004-67, 2004-28 I.R.B. 28.

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

**Affected Public:** State, local, or tribal governments, and not-for-profit organizations.

**Estimated Number of Respondents:** 200.

**Estimated Average Time per Respondent:** 19 hours.

**Estimated Total Annual Burden Hours:** 3,800 hours.

**Title:** Extension of Time for Payment of Taxes by a Corporation Expecting a New Operating Loss Carryback.

OMB Number: 1545-0135.

Form Number: 1138.

**Abstract:** Form 1138 is filed by corporations to request an extension of time for the payment of taxes for a prior tax year when the corporation believes that it will have a net operating loss in the current tax year. The IRS uses Form 1138 to determine if the request should be granted.

**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:** 2,033.

**Estimated Time per Respondent:** 4 hr., 49 min.

**Estimated Total Annual Burden Hours:** 9,800.

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: September 25, 2012.

**Elaine Christophe,**

*Tax Analyst.*

[FR Doc. 2012-24751 Filed 10-5-12; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### United States Mint

#### Price for the 2012 Annual Uncirculated Dollar Coin Set

**AGENCY:** United States Mint, Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** Because of the recent increase in the market price of silver, the United States Mint is announcing a new price of \$59.95 for the 2012 Annual Uncirculated Dollar Coin Set. This set contains the following uncirculated coins—four Presidential \$1 Coins, one Native American \$1 Coin and one American Eagle Silver Coin.

**FOR FURTHER INFORMATION CONTACT:** B.B. Craig, Associate Director for Sales and Marketing; United States Mint; 801 9th Street, NW; Washington, DC 20220; or call 202-354-7500.

**Authority:** 31 U.S.C. 5111, 5112 & 9701.

Dated: October 2, 2012.

**Richard A. Peterson,**

*Acting Director, United States Mint.*

[FR Doc. 2012-24777 Filed 10-5-12; 8:45 am]

**BILLING CODE P**

## DEPARTMENT OF VETERANS AFFAIRS

### Special Medical Advisory Group, Notice of Meeting

The Department of Veterans Affairs (VA) gives notice under Public Law 92-463 (Federal Advisory Committee Act)