

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions 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 8100, Washington, DC 20220, or email at *PRA@treasury.gov*.

**FOR FURTHER INFORMATION CONTACT:**

Copies of the submissions may be obtained from Jennifer Quintana by emailing *PRA@treasury.gov*, calling (202) 622-0489, or viewing the entire information collection request at *www.reginfo.gov*.

**SUPPLEMENTARY INFORMATION:**

**Treasury Departmental Offices (DO)**

*Title:* Prohibition on Funding of Unlawful internet Gambling.

*OMB Control Number:* 1505-0204.

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

*Description:* The Unlawful internet Gambling Enforcement Act of 2006 (Act) (enacted as Title VIII of the Security and Accountability For Every Port Act of 2006, Public Law 109-347, 120 Stat. 1884, and codified at 31 U.S.C. 5361-5367) required the Secretary of the Treasury (Treasury) and the Board of Governors of the Federal Reserve System (Board), in consultation with the Attorney General, to prescribe regulations requiring designated payment systems and all participants therein to prevent or prohibit unlawful internet gambling transactions (referred to in the Act as "restricted transactions") through the establishment of reasonably designed policies and procedures. 31 U.S.C. 5364(a).

To carry out the Act, the Treasury's Departmental Offices and the Board, after consulting with the Justice Department, published a final rule on November 18, 2008 in the **Federal Register** (73 FR 69382) requiring designated payment systems and all participants therein (referred to collectively in the final rule as "participants in designated payment systems") to establish and implement written policies and procedures reasonably designed to prevent or prohibit restricted transactions. 31 CFR 132.5(a).

*Form:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 6,038.

*Frequency of Response:* Annually.  
*Estimated Total Number of Annual Responses:* 6,038.

*Estimated Time per Response:* 100 hours for each new institution, 8 hours to maintain existing policies and procedures.

*Estimated Total Annual Burden Hours:* 48,580.

*Authority:* 44 U.S.C. 3501 *et seq.*

Dated: December 18, 2018.

**Spencer W. Clark,**

*Treasury PRA Clearance Officer.*

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**BILLING CODE 4810-25-P**

**DEPARTMENT OF THE TREASURY**

**Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple IRS Information Collection Requests**

**AGENCY:** Departmental Offices, U.S. Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

**DATES:** Comments should be received on or before January 22, 2019 to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions 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 8142, Washington, DC 20220, or email at *PRA@treasury.gov*.

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**SUPPLEMENTARY INFORMATION:**

**Internal Revenue Service (IRS)**

*Title:* Life Insurance Statement.

*OMB Control Number:* 1545-0022.

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

*Description:* Form 712 is used to establish the value of life insurance policies for estate and gift tax purposes. The tax is based on the value of these policies. The form is completed by life insurance companies.

*Form:* 712.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 60,000.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 60,000.

*Estimated Time per Response:* 18.67 hours per response.

*Estimated Total Annual Burden Hours:* 1,120,200.

*Title:* Employer's Quarterly Federal Tax Return.

*OMB Control Number:* 1545-0029.

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

*Description:* Form 941 is used by employers to report payments made to employees subject to income and social security/Medicare taxes and the amounts of these taxes. Form 941-PR is used by employers in Puerto Rico to report social security and Medicare taxes only. Form 941-SS is used by employers in the U.S. possessions to report social security and Medicare taxes only. Schedule B is used by employers to record their employment tax liability. The Form 8974 was developed to determine the portion of the elected amount that can be claimed for the quarter on the Form 941.

*Form:* 941, 941 Sch B, 941 Scd D, 941 PRR, 941-PR Sch B, 941-X, 941-X PR, 941V, 941 PR V, 941 SS/V, 941 SS, 941 Sch R, 8974.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 38,861,546.

*Frequency of Response:* Quarterly.

*Estimated Total Number of Annual Responses:* 38,861,546.

*Estimated Time per Response:* 10.3 hours per response.

*Estimated Total Annual Burden Hours:* 402,024,858.

*Title:* Return of Organization Exempt From Income Tax Under Section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code.

*OMB Control Number:* 1545-0047.

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

*Description:* These forms and schedules are needed to determine that

IRC section 501(a) tax-exempt organizations fulfill the operating conditions within the limitations of their tax exemption. The data is also used for general statistical purposes. These forms are used by Tax Exempt organizations to specify their items of gross income, receipts and disbursements.

*Form:* 990, Instructions for Form 990–PF, Return of Private Fo, 990–W, Instructions for Form 990–T, Exempt Organization B, Schedule C (Form 990 & 990–EZ), Schedule F (Form 990), Schedule E (Form 990 & 990–EZ), Schedule G (Form 990 & 990–EZ), Instructions for Schedule G (Form 990 or 990–EZ),, Instructions for Form 1023, Application for Recogn, 1024, 1028, Form 990–EZ, 990–PF, 990–PF (2018 Draft), 990–T, 990–T (2018 Draft), Schedule A (Form 990 & 990–EZ), Instructions for Schedule A (Form 990 or Form 990–, Schedule B (Form 990, 990–EZ, 990–PF), Instructions for Schedule F (Form 990), Statement, Schedule L (Form 990 & 990–EZ), 5884–C, 8038, Instructions for Form 8038, Information Return for, 8038–B, Instructions for Form 8038–B, Information Return f, 8038–B (2017 Draft), 8038–CP, Instructions for Form 8038–CP Return for Credit Pa, 8038–G, Instructions for Form 8038–G, Information Return f, 8038–GC, 8038–R, 8038–T, 8038–T (2017 Draft), 8038–TC, 8038–TC (2017 Draft), Instructions for Form 8038–TC, Information Return, 8282, 8453–E.O., 8453–X, 8718, 8868, 8870, 8872, Instructions for Form 8872, Political Organization, 8879–E.O., 8886–T, Instructions for Form 8886–T, Disclosure by Tax-Ex, 8899, Schedule M (Form 990), 1023–EZ, Instructions for Form 1024, Application for Recogn, 990 (2018 Draft), Instructions for Form 990–EZ, Short Form Return of, Schedule D (Form 990), Instructions for Schedule D (Form 990), Supplement, Schedule H (Form 990), Instructions for Schedule H (Form 990), Hospitals, Instructions for Schedule L (Form 990 or 990–EZ),, Instructions for Schedule R (Form 990), Related Or, 1023–I, 1024–A, Form 1023, 5578, 8871, Instructions for Form 1024–A, Instructions for Form 8038–T, Arbitrage Rebate and, Form 990–N Electronic Notice (e-Postcard) for Tax-, Schedule O (Form 990 & 990–EZ), Schedule N (Forms 990 & 990–EZ), Schedule R (Form 990), Instructions for Form 1028, Application for Recogn, Instructions for Form 990, Return of Organization, 2018 Draft Instructions for Form 990, Return of Or, 990–EZ (2018 Draft), Schedule I (Form 990), Schedule J (Form 990), Instructions for Schedule J (Form 990), Compensati, Schedule K

(Form 990), Instructions for Schedule K (Form 990), Supplement, Schedule A, Schedule B, Schedule C, Schedule D, Schedule E, Schedule F–1, Schedule G, Schedule H, Schedule I–I, Schedule J–2), Schedule K, Schedule, K, Schedule L, Schedule M, Schedule N–A, Schedule N, Schedule R–1.

*Affected Public:* Not-for Profit institutions.

*Estimated Number of Respondents:* 1,413,200.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 1,413,200.

*Estimated Time per Response:* 35 hours per response.

*Estimated Total Annual Burden Hours:* 50,450,000.

*Title:* U. S. Business Income Tax Return.

*OMB Control Number:* 1545–0123.

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

*Description:* These forms are used by businesses to report their income tax liability. The data is used to verify that the items reported on the forms are correct, and also for general statistics use.

*Forms:* Form 1065, Schedule B–2, Instr. 1065, Sch. B–2, 1118, Form 1118, Sch. K, 5471, Schedule P, 8281, 5735, Schedule P, 8610, Schedule A, 8288–A, 8300 (SP), Instructions 8594, 8844, 8838–P, 8850, Form 8865, Schedule G, 8990, 8991, 8991, 1065 Schedule B–1, 1065 Schedule C, 1066 Schedule Q, 1125–E, 1125–A, 1125–E, 1127, 1128, 1128, 1138, 1139, 1139, 2220, 2220, 2553, 2553, 2848, 2848, 3115, 3115, 3468, 3468, 3520, 3520, 3800, 3800, 4136, 4136, 4255, 4466, 8866, 4562, 4562, 8872, 8896, 8900, 1065 Schedule K–1, 1065 Schedule M–3, 1065–B, 1065 Schedule M–3, 1120–ND, W–8 BEN–E, 5713 Schedule B, 1120–PC Schedule M–3, 1042, 1120–S Schedule D, 1120–H, 1120–SF, 1120–F Schedule H, 1120–FSC, 1120–F Schhedule M–3, 1120–F Schedule S, 1120–F Schedule V, 1120 Schedule D, 1120–F Schedule M–3, 8949, W–8 ECI, 1120–L, 1120–IC DISC, 8936, 8864, W–8 ECI, 8871, 8871, 1065, 1065–B, 1065 Schedule K–1, 1065 Schedule C, 1065 Schedule D, 1066, 1118, 1118 Schedule K, 1118 Schedule J, 1120, 1120–C, 1120–F, 1120–F Schedule P, 1120–F Schedule I, W–8 BEN–E, 8911, 8082, 8082, 1120–REIT, 6478, 1120–RIC, 1120–S, 6765, 1120–PC Schedule M–3, 1120–W, 8834, 8907, 1120 Schedule M–3, 1120 Schedule PH, 1120 Schedule UTP, 1120–FSC Schedule P, 1120–IC DISC, 8979, 8992, 8992, 8993, 8993, 8994, 8994, 8996, 8996, 965, 965 B, 965, Schedule A, 965, Schedule B, 965, Schedule C, 965,

Schedule D, 965, Schedule E, 965, Schedule F, 965, Schedule G, 965, Schedule H, 4255, 8844, 1065–B Schedule K–1, 1120–S Schedule K–1, 1120–L, 8830, 8908, 1120–PC, 1120–REIT, 1120–S Schedule B–1, 5884, 1065–X, 1065–X, 8845, 1120–S Schedule M–3, 2439, 1120–IC DISC Schedule P, 1120–F Schedule V, 1120–ND, 1120–PC, 56, 8848, 8900, 1120 Schedule O, 5471 Schedule J Schedule M Schedule O, 1120–L Schedule M–3, 8858 Schedule M, 8865 Schedule K–1 Schedule O Schedule P, 1065–B Schedule K–1, 1066, 1118, 1118 Schedule i, 1118 Schedule J, 1118 Schedule K, 1120, 1120 Schedule D, 1120 Schedule H, 1120 Schedule M–3, 1120 Schedule PH, 1120–F Schedule H, 1120–F Schedule i, 1120–F Schedule M–1 and Schedule M–2, 8938, 8941, 8941, 8947, 926, 926, 966, 970, 976, 982, SS–4 (PR), T (TIMBER), W–8 BEN, W–8 IMY, W–8 IMY, 1120–H, 5471 Schedule J, 5471 Schedule M, 5471 Schedule O, 5472, 5713, 6478, 6627, 6781, 7004, 3250–A, 3520–A, 461, 461, 5471, Schedule E, 5471, Schedule H, 5471, Schedule I–1, Inst. 56, 8023, 7004, 8288–B, 8300, 8404, 8453–B, 8655, 8716, 8932, 8933, 8936, 8937, 8937, 8938, 1120 Schedule B, 1120 Schedule N, 1120 Schedule O, 1120–C, 1120 Schedule G, 5713, 5884–B, 8023, 8050, 8275, 8275–R, 8302, 8308, 8329, 8621–A, 8697, W–8 BEN, 8804, 8805, 8804 Schedule A, 8804 Schedule A, 8804–W, 8804–W, 8810, 8810, 8813, 8816, 8819, 8820, 8822–B, 8824, 8824, 8825, 8826, 8827, 8832, 8833, 8835, 8835, 8842, 8844, 8845, 8846, 8858, 8858, 8858 Schedule M, 8864, 8865, 8865, 8865 Schedule K–1, 8865 Schedule O, 8865 Schedule P, 8866, 8869, 8872, 8873, 8873, 8874, 8875, 8878–A, 8879–B, 8879–C, 8879–I, 8879–PE, 8879–S, 8881, 8882, 8883, 8883, 8886, 8886, 8893, 8894, 973, SS–4, SS–4, SS–4 (PR), T (TIMBER), 972, 1120–L Schedule M–3, 1120–POL, 1120–RIC, 5472, 56, 56F, 5735, 6198, 6198, 6765, 8275, 8283, 8288, 8288, 8453–C, 8453–PE, 8453–S, 8621, 8697, 8911, 8912, 8912, 8916, 8916–A, 8918, 8923, 8918, 8925, 8926, 8926, 8927, 8931, 8610, 8813, 8850, 8966, 8902, 8902, 1120 Schedule UTP, 1120–F, 1120–F Schedule S, 1120–IC DISC Schedule K, 1120–IC DISC Schedule Q, 1120–S, 1120–S Schedule D, 1120–S Schedule K–1, 1120–S Schedule M–3, 1120–SF, 1120–W, 1120–X, 4626, 4684, 4684, 4626, 4797, 4797, 4810, 4876–A, 5452, 5471, 5471, 1122, 2438, 5713 Schedule A, 5713 Schedule C, 5735, 5884, 8275–R, 8806, 8838, 1065 Schedule D, 1120–F Schedule M–3, 1120–F Schedule P, 1120–FSC, 8805, 8283, 8609, 8609,

8609-A, 8609-A, 8611, 8621, 8621-A, 8693, 8703, 8903, 8903, 8906, 8907, 8908, 8909, 8910, 8910, 8453-I, 8453-X, 851, 8586, 8594, 8752, 1000, 1042, 1065, 8979, 8804, 1099-LS, 1065X, 8966-C, Instructions for Form 1065, Schedule D, 8865, Schedule H, 8966.

*Affected Public:* Businesses or other for-profits, Farms.

*Estimated Number of Respondents:* 11,300,000.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 11,300,000.

*Estimated Time per Response:* 27 hours per response.

*Estimated Total Annual Burden Hours:* 3,157,000,000.

*Title:* Investment Credit.

*OMB Control Number:* 1545-0155.

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

*Description:* Taxpayers are allowed a credit against their income tax for certain expenses they incur for their trades or businesses. Form 3468 is used to compute this investment tax credit. The information collected is used by the IRS to verify that the credit has been correctly computed. This submission was revised to reflect a decline in burden.

*Form:* 3468.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 15,345.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 15,345.

*Estimated Time per Response:* 34.11 hours per response.

*Estimated Total Annual Burden Hours:* 523,418.

*Title:* Form 5310, Application for Determination for Terminating Plan; Form 6088, Distributable Benefits from Employee Pension Benefit Plans.

*OMB Control Number:* 1545-0202.

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

*Description:* Employers who have qualified deferred compensation plans can take an income tax deduction for contributions to their plans. IRS uses the data on Forms 5310 and 6088 to determine whether a plan still qualifies and whether there is any discrimination in benefits.

*Forms:* 5310, 6088.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 1,244.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 1,244.

*Estimated Time per Response:* 66 hours per response.

*Estimated Total Annual Burden Hours:* 82,231.

*Title:* Work Opportunity Credit.

*OMB Control Number:* 1545-0219.

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

*Description:* IRC section 38(b) (2) allows a credit against income tax to employers hiring individuals from certain targeted groups such as welfare recipients, etc. The employer uses Form 5884 to figure the credit. IRS uses the information on the form to verify that the correct amount of credit was claimed.

*Form:* 5884.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 10,000.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 10,000.

*Estimated Time per Response:* 6.94 hours per response.

*Estimated Total Annual Burden Hours:* 69,400.

*Title:* TD 8379—Excise Tax Relating to Gain or Other Income Realized by Any Person on Receipt of Greenmail.

*OMB Control Number:* 1545-1049.

*Type of Review:* The previously approved regulations provide rules relating to the manner and method of reporting and paying the nondeductible 50 percent excise tax imposed by section 5881 of the Internal Revenue Code with respect to the receipt of greenmail. The reporting requirements will be used to verify that the excise tax imposed under section 5881 is properly reported and timely paid. Form 8725 is used by persons who receive “greenmail” to compute and pay the excise tax on greenmail imposed under Internal Revenue Code section 5881. IRS uses the information to verify that the correct amount of tax has been reported.

*Form:* 8725.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 12.

*Frequency of Response:* On Occasion.

*Estimated Total Number of Annual Responses:* 12.

*Estimated Time per Response:* 7.63 hours per response.

*Estimated Total Annual Burden Hours:* 92.

*Title:* TD 8352 (temp & final) Final Regulations Under Sections 382 and 383 of the Internal Revenue Code of 1986; Pre-change Attributes; TD 8531—Final Regulations Under Section 382.

*OMB Control Number:* 1545-1120.

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

*Description:* (CO-69-87 and CO-68-87) These previously approved regulations require reporting by a corporation after it undergoes an “ownership change” under sections 382 and 383. Corporations required to report under these regulations include those with capital loss carryovers and excess credits. (CO-18-90) These regulations provide rules for the treatment of options under IRC section 382 for purposes of determining whether a corporation undergoes an ownership change. The regulation allows for certain elections for corporations whose stock is subject to options.

*Form:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 75,150.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 75,150.

*Estimated Time per Response:* 2.9 hours per response.

*Estimated Total Annual Burden Hours:* 220,575.

*Title:* Conclusive Presumption of Worthlessness of Debts Held by Banks.

*OMB Control Number:* 1545-1254

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

*Description:* Paragraph (d)(3) of section 1.166-2 of the previously approved regulations allows banks and thrifts to elect to conform their tax accounting for bad debts with their regulatory accounting. An election, or revocation thereof, is a change in method of accounting. The collection of information required in section 1.166-2(d)(3) is necessary to monitor the elections.

*Form:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 200.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 200.

*Estimated Time per Response:* .25 hour per response.

*Estimated Total Annual Burden Hours:* 50.

*Title:* Renewable Electricity, Refined Coal, and Indian Coal Production Credit.

*OMB Control Number:* 1545-1362.

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

*Description:* Filers claiming the general business credit for electricity produced from certain renewable resources under Internal Revenue Code sections 38 and 45 must file Form 8835.

*Form:* 8835.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 477.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 477.

*Estimated Time per Response:* 18.28 hours per response.

*Estimated Total Annual Burden Hours:* 8,720.

*Title:* Clear Reflection of Income in the Case of Hedging Transactions.

*OMB Control Number:* 1545–1412.

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

*Description:* On October 20, 1993, the Service published in the **Federal Register** (58 FR 54077) a notice of proposed rulemaking (FI–54–93) relating to the accounting for business hedging transactions. This notice also contained proposed amendments to regulations under sections 446 and 461 of the Code. TD 8554 contains the final regulations relating to accounting for business hedging transactions. These previously approved final regulations provide guidance to taxpayers regarding when gain or loss from common business hedging transactions is recognized for tax purposes.

*Form:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 100,000.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 100,000.

*Estimated Time per Response:* .2 hours per response.

*Estimated Total Annual Burden Hours:* 20,000.

*Title:* Revenue Procedure 2015–41 (Formerly 2006–9)—Section 482—Allocation of Income and Deductions Among Taxpayers.

*OMB Control Number:* 1545–1503.

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

*Description:* The information requested is required to enable the Internal Revenue Service to give advice on filing Advance Pricing Agreement applications, to process such applications and negotiate agreements, and to verify compliance with agreements and whether agreements require modification.

*Form:* None.

*Affected Public:* Businesses or other for-profits, Individuals or Households.

*Estimated Number of Respondents:* 390.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 390.

*Estimated Time per Response:* 28 hours per response.

*Estimated Total Annual Burden Hours:* 10,900.

*Title:* Form 911—Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order).

*OMB Control Number:* 1545–1504.

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

*Description:* This form is used by taxpayers to apply for relief from a significant hardship which may have already occurred or is about to occur if the IRS takes or fails to take certain actions. This form is submitted to the IRS Taxpayer Advocate Office in the state or city where the taxpayer lives.

*Form:* 911.

*Affected Public:* Individuals or Households.

*Estimated Number of Respondents:* 93,000.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 93,000.

*Estimated Time per Response:* .5 hours per response.

*Estimated Total Annual Burden Hours:* 46,500.

*Title:* Rev. Proc. 2007–32—Tip Rate Determination Agreement (Gaming Industry); Gaming Industry Tip Compliance Agreement Program.

*OMB Control Number:* 1545–1530.

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

*Description:* Tip Rate Determination Agreement (Gaming Industry) Information is required by the Internal Revenue Service in its Compliance efforts to assist employers and their employees in understanding and complying with section 6053(a), which requires employees to report all their tips monthly to their employers. Gaming Industry Tip Compliance Agreement Program Taxpayers who operate gaming establishments may enter into an agreement with the Internal Revenue Service to establish tip rates and occupational categories for all tipped employees of the taxpayer. The agreements will require substantiation of the tip rates as well.

*Form:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 710.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 710.

*Estimated Time per Response:* 14.74 hours per response.

*Estimated Total Annual Burden Hours:* 10,467.

*Title:* TD 9308 (Reg 125071–06) Reporting Requirements for Widely Held Fixed Investment Trusts. Previously TD 9279.

*OMB Control Number:* 1545–1540.

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

*Description:* Under regulation section 1.671–5, the trustee or the middleman who holds an interest in a widely held fixed investment trust for an investor will be required to provide a Form 1099 to the IRS and a tax information statement to the investor. The trust is also required to provide more detailed tax information to middlemen and certain other persons, upon request.

*Form:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 1,200.

*Frequency of Response:* Quarterly.

*Estimated Total Number of Annual Responses:* 1,200.

*Estimated Time per Response:* 2 hours per response.

*Estimated Total Annual Burden Hours:* 2,400.

*Title:* Combined Information Reporting.

*OMB Control Number:* 1545–1667.

*Type of Review:* The revenue procedure permits combined information reporting by a successor “business entity” (i.e., a corporation, partnership, or sole proprietorship) in certain situations following a merger or an acquisition. The successor must file a statement with the Internal Revenue Service indicating what forms are being filed on a combined basis.

*Form:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 6,000.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 6,000.

*Estimated Time per Response:* .08 hour per response.

*Estimated Total Annual Burden Hours:* 500.

*Title:* Qualified Transportation Fringe Benefits.

*OMB Control Number:* 1545–1676.

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

*Description:* These regulations provide guidance to employers that provide qualified transportation fringe benefits under section 132(f), including guidance to employers that provide cash reimbursement for qualified transportation fringes and employers that offer qualified transportation fringes in lieu of compensation. Employers that provide cash reimbursement are required to keep records of documentation received from employees who receive reimbursement. Employers that offer qualified transportation fringes in lieu of compensation are required to keep records of employee compensation reduction elections.

*Form:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 7,530,313.

*Frequency of Response:* Monthly.

*Estimated Total Number of Annual Responses:* 48,589,824.

*Estimated Time per Response:* .27 hours per response.

*Estimated Total Annual Burden Hours:* 12,968,728.

*Title:* Credit for Small Employer Pension Plan Startup Costs.

*OMB Control Number:* 1545–1810.

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

*Description:* Qualified small employers use Form 8881 to request a credit for start up costs related to eligible retirement plans. Form 8881 implements section 45E, which provides a credit based on costs incurred by an employer in establishing or administering an eligible employer plan or for the retirement related education of employees with respect to the plan. The credit is 50% of the qualified costs for the tax year, up to a maximum credit of \$500 for the first tax year and each of the two subsequent tax years.

*Form:* 8881.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 66,667.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 66,667.

*Estimated Time per Response:* 3.53 hours per response.

*Estimated Total Annual Burden Hours:* 235,335.

*Title:* Revenue Procedure 2003–33—Section 9100 Relief for 338 Elections.

*OMB Control Number:* 1545–1820.

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

*Description:* Pursuant to Sec. 301.9100–3 of the Procedure and Administration Regulations, this procedure grants certain taxpayers an extension of time to file an election described in Sec. 338(a) or Sec. 338(h)(10) of the Internal Revenue Code to treat the purchase of the stock of a corporation as an asset acquisition.

*Form:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 60.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 60.

*Estimated Time per Response:* 5 hours per response.

*Estimated Total Annual Burden Hours:* 300.

*Title:* TD 9207 (final)—Assumptions of Partner Liabilities; REG–106736–00 (NPRM).

*OMB Control Number:* 1545–1843.

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

*Description:* In order to be entitled to a deduction with respect to the economic performance of a contingent liability that was contributed by a partner and assumed by a partnership, the partner, or former partner of the partnership, must receive notification of economic performance of the contingent liability from the partnership or other partner assuming the liability.

*Form:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 250.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 250.

*Estimated Time per Response:* .5 hour per response.

*Estimated Total Annual Burden Hours:* 125.

*Title:* Notice 2007–70—Charitable Contributions of Certain Motor Vehicles, Boats, and Airplanes. Reporting requirements under Sec. 170(f)(12)(D).

*OMB Control Number:* 1545–1980.

*Type of Review:* Charitable organizations are required to send an acknowledgement of car donations to the donor and to the Service. The purpose of is to prevent donors from taking inappropriate deductions.

*Form:* None.

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

*Estimated Number of Respondents:* 4,300.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 4,300.

*Estimated Time per Response:* 5 hours per response.

*Estimated Total Annual Burden Hours:* 21,930.

*Title:* Distilled Spirits Credit.

*OMB Control Number:* 1545–1982.

*Type of Review:* Form 8906, Distilled Spirits Credit, was developed to carry out the provisions of IRC section 5011(a). This section allows eligible wholesalers and persons subject to IRC section 5055 an income tax credit for the average cost of carrying excise tax on bottled distilled spirits. The form provides a means for the eligible taxpayer to compute the amount of credit.

*Form:* 8906.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 300.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 300.

*Estimated Time per Response:* 1.86 hours per response.

*Estimated Total Annual Burden Hours:* 9,558.

*Title:* Requirements related to energy efficient homes credit; manufactured homes.

*OMB Control Number:* 1545–1994.

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

*Description:* This previously approved notice supersedes Notice 2006–28 by substantially republishing the guidance contained in that publication. This notice clarifies the meaning of the terms equivalent rating network and eligible contractor, and permits calculation procedures other than those identified in Notice 2006–28 to be used to calculate energy consumption. Finally, this notice clarifies the process for removing software from the list of approved software and reflects the extension of the tax credit through December 31, 2008. Notice 2006–28, as updated, provided guidance regarding the calculation of heating and cooling energy consumption for purposes of determining the eligibility of a manufactured home for the New Energy Efficient Home Credit under Internal Revenue Code § 45L. Notice 2006–28 also provided guidance relating to the public list of software programs that may be used to calculate energy consumption. Guidance relating to dwelling units other than manufactured homes is provided in Notice 2008–35.

*Form:* None.

*Affected Public:* Individuals or Households.

*Estimated Number of Respondents:* 15.  
*Frequency of Response:* Annually.  
*Estimated Total Number of Annual Responses:* 15.  
*Estimated Time per Response:* 4 hours per response.  
*Estimated Total Annual Burden Hours:* 60.

**Authority:** 44 U.S.C. 3501 *et seq.*

Dated: December 18, 2018.

**Spencer W. Clark,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2018-27735 Filed 12-20-18; 8:45 am]

**BILLING CODE 44830-01-P**

## DEPARTMENT OF THE TREASURY

### Agency Information Collection Activities; Submission for OMB Review; Comment Request; The Community Development Financial Institutions Program—Certification Application

**AGENCY:** Departmental Offices, U.S. Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork

Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

**DATES:** Comments should be received on or before January 22, 2019 to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions 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](mailto:OIRA_Submission@OMB.EOP.gov) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW, Suite 8142, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

#### FOR FURTHER INFORMATION CONTACT:

Copies of the submissions may be obtained from Jennifer Quintana by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622-0489, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

#### SUPPLEMENTARY INFORMATION:

### The Community Development Financial Institutions (CDFI)

*Title:* The Community Development Financial Institutions Program—Certification Application.

*OMB Control Number:* 1559-0028.

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

*Description:* The certification application will be used to determine whether an entity seeking CDFI certification or recertification meets the Fund's requirements for such certification as set forth in 12 CFR 1805.201.

*Form:* CDFI Form 0005.

*Affected Public:* Not-for-profit institutions, State, Local and Tribal governments.

*Estimated Number of Respondents:* 305.

*Frequency of Response:* On Occasion.

*Estimated Total Number of Annual Responses:* 11,438.

*Estimated Time per Response:* 37.5 hours per response.

*Estimated Total Annual Burden Hours:* 11,438.

**Authority:** 44 U.S.C. 3501 *et seq.*

Dated: December 18, 2018.

**Spencer W. Clark,**

*Treasury PRA Clearance Officer.*

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**BILLING CODE 4810-70-P**