



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 **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** 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 e-mail at OIRA_Submission@OMB.EOP.GOV and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave., NW., Suite 8140, Washington, DC 20220, or e-mail at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submission(s) may be obtained by calling (202) 927-5331, e-mail 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 (P.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, P.L. 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.

BILLING CODE: 4830-01

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