



[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 **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION OF THIS DOCUMENT IN THE FEDERAL REGISTER]** 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: 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:

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 Alternative Deficit Reduction Contribution.

OMB Number: 1545-1884.

Announcement Number: Announcement 2004-43.

Abstract: Announcement 2004-43 describes the notice that must be given by an employer to plan participants and beneficiaries and to the Pension Benefit Guaranty Corporation within 30 days of making an election to take advantage of the alternative deficit reduction contribution described in Pub. L., 108-18, and gives a special transition rules for the

1st quarter.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, and Not-for-profit institutions.

Estimated Number of Respondents: 200.

Estimated Time per Respondent: 60 hours.

Estimated Total Annual Burden Hours: 12,000.

Title: LIFO Recapture Under Section 1363(d)

OMB Number: 1545-1906.

Regulation Project Number: TD 9210 (REG-149524-03).

Abstract: Section 1.1363-2(e)(ii) allows a partnership to elect to adjust the basis of its inventory to take account of LIFO recapture. Section 1.1363-2(e)(3) provides guidance on how to make this election.

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

Type of review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations and Individuals or households.

Estimated Number of Respondents/Recordkeepers: 100.

Estimated Time Per Respondent/Recordkeeper: 2 hrs.

Estimated Total Annual Reporting/Recordkeeping Burden Hours: 200.

Title: Transitional Guidance for Taxpayers Claiming Relief under the Military Spouses Residency Relief Act for Taxable Year 2009.

OMB Number: 1545-2169.

Regulation Project Number: NOTICE 2012-41 (Formerly 2010-30).

Abstract: This notice extends the relief set forth in *Notice 2010-30* for civilian spouses described in the prior paragraph to taxable years beginning after November 11, 2010, and provides that such civilian spouses should follow the applicable procedures described in *Notice 2010-30*.

Notice 2010-30 contains transitional guidance and provides civilian spouses working in a U.S. territory but claiming a tax residence in one of the 50 States or the District of Columbia ("U.S. mainland") under MSRRA with an extension of time for paying the tax due the Internal Revenue Service ("IRS") for 2011

and subsequent taxable years. This notice also provides civilian spouses working on the U.S. mainland but claiming a tax residence in a U.S. territory under MSRRA with guidance on filing claims for refund of federal income taxes that their employers withheld and remitted to the IRS or estimated tax payments the taxpayers paid to the IRS.

Current Actions: Notice 2012-41 replaces Notice 2010-30.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals and Households.

Estimated Number of Respondents: 6,200.

Estimated Time Per Respondent: 1 Hour.

Estimated Total Annual Burden Hours: 6,200.

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 25, 2013

Yvette B. Lawrence,
IRS Reports Clearance Officer

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