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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

September 16, 2016

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, 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 estimates, or any other aspect of the information collections, 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 e-mail at OIRA_Submission@OMB.EOP.gov and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8117, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained by e-mailing PRA@treasury.gov, calling (202) 622-1295, or viewing the entire information collection request at www.reginfo.gov.

Internal Revenue Service (IRS)

OMB Control Number: 1545-1099.

Type of Review: Reinstatement of a previously approved collection.

Title: Form 8811, Information Return for Real Estate Mortgage Investment Conduits (REMICs) and Issuers of Collateralized Debt Obligations.

Form: Form 8811.

Abstract: A REMIC or issuer of a CDO (defined in Code of Federal Regulations section 1.6049-7(d)(2)) uses Form 8811 to provide the information required by 26 CFR 1.6049-7(b)(1)(ii) to be published in the directory of REMICs and issuers of CDOs, Pub. 938, Real Estate Mortgage Investment Conduits (REMICs) Reporting Information (And Other Collateralized Debt Obligations (CDOs)).

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 4,380.

OMB Control Number: 1545-1726.

Type of Review: Reinstatement of a previously approved collection.

Title: Practice Before the Internal Revenue Service.

Form: Forms 14360, 14364, 14392.

Abstract: Included in this collection are Form 14360, Continuing Education Provider Complaint Referral; Form 14364, Continuing Education Program Evaluation; Form 14392, Continuing Education Waiver Request; and Revenue Procedure 2012-12, describing procedures to be identified by the IRS as a qualifying organization accrediting continuing education providers.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 1,777,125.

OMB Control Number: 1545-1738.

Type of Review: Extension of a currently approved collection.

Title: Revenue Procedure 2001-29, Leveraged Leases.

Abstract: Rev. Proc. 2001-29 sets forth the information and representations required to be furnished by taxpayers in requests for advance rulings on leveraged lease transactions within the meaning of Rev. Proc. 2001-28. The collection of information is required to establish the economic substance of the transaction and its *bona fides* as a true lease.

Affected Public: Individuals or households; Businesses or other for-profits.

Estimated Total Annual Burden Hours: 800.

OMB Control Number: 1545-1813.

Type of Review: Revision of a currently approved collection.

Title: Health Coverage Tax Credit (HCTC) Advance Payments (Form 1099-H).

Form: Form 1099-H.

Abstract: Internal Revenue Code, 26 USC §6050T, requires that providers of qualified health insurance coverage (defined in section 35(e)) that receive advance payments from the Department of the Treasury on behalf of eligible recipients pursuant to section 7527, must file Forms 1099-H, Health Coverage Tax Credit (HCTC) Advance Payments, to report those advance payments. They must also furnish a statement reporting that information to the eligible recipient.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 14,700.

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Treasury PRA Clearance Officer

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