



DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

December 21, 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: 1545-2123.

Type of Review: Extension without change.

Title: Notice 2009-85, Guidance for Expatriates and Recipients of Foreign Source Gifts and Bequests Under Sections 877A, 2801, and 6039G.

Abstract: Section 301 of the Heroes Earnings Assistance and Relief Tax Act of 2008 (the "Act") enacted new sections 877A and 2801 of the Internal Revenue Code ("Code"), amended sections 6039G and 7701(a), made conforming amendments to sections 877(e) and 7701(b), and repealed section 7701(n). This notice provides guidance regarding certain federal tax consequences under these sections for individuals who renounce U.S. citizenship or cease to be taxed as lawful permanent residents of the United States.

Affected Public: Individuals or households.

Estimated Total Burden Hours: 420

OMB Number: 1545-1835.

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

Title: Form 637 Questionnaires.

Abstract: Form 637 Questionnaires will be used to collect information about persons who are registered with the Internal Revenue Service (IRS) in accordance with Internal Revenue Code (IRC) Sec. 4104 or 4222. The information will be used to make an informed decision on whether the applicant/registrant qualifies for registration.

Affected Public: Private Sector: Business or other for-profits.

Estimated Total Burden Hours: 3,479.

OMB Number: 1545-1699

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

Title: TD 9002, Agent for Consolidated Group

Abstract: These proposed regulations provide greater certainty as to which entity will be the substitute agent for the group by identifying a default successor agent for the group. Under the proposed regulations, an entity (whether foreign or domestic) is a default successor if it becomes the single entity primarily liable, pursuant to applicable law, for the tax liability of the former agent of the group upon the termination of the agent's existence. When the agent for the group terminates under applicable law and there is no default successor, the agent for the group may designate a substitute agent.

Affected Public: Private Sector: Business or other for-profits.

Estimated Total Burden Hours: 200.

OMB Number: 1545-1502

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

Title: Form 5304-SIMPLE; Form 5305-SIMPLE; Notice 98-4.

Abstract: Forms 5304-SIMPLE and 5035-SIMPLE are used by an employer to permit employees to make salary reduction contributions to a savings incentive match plan (SIMPLE IRA) described in Code section 408(p). These forms are not to be filed with IRS, but to be retained in the employers' records as proof of establishing such a plan, thereby justifying a deduction for contributions made to the SIMPLE IRA. The data is used to verify the deduction. Notice 98-4 provides guidance for employers and trustees regarding how they can comply with the requirements of Code section 408(p) in establishing and maintaining a SIMPLE Plan.

Affected Public: Private Sector: Business or other for-profits.

Estimated Total Burden Hours: 2,113,000.

OMB Number: 1545-0902.

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

Title: Form 8288, U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests; Form 8288-A, Statement of Withholding on Dispositions by Foreign Persons of Real Property Interests.

Abstract: Form 8288 is used by the withholding agent to report and transmit the withholding to IRS. Form 8288-A is used to validate the withholding and to return a copy to the transferor for his/her use in filing a tax return.

Affected Public: Private Sector: Business or other for-profits.

Estimated Total Burden Hours: 243,675.

OMB Number: 1545-1069.

Type of Review: Extension without change.

Title: EE-175-86 (Final) Certain Cash or Deferred Arrangements and Employee and Matching Contributions under Employee Plans; REG- 108639-99 (NPRM) Retirement Plans; Cash or Deferred Arrangements.

Abstract: The IRS needs this information to insure compliance with sections 401(k), 401(m), and 4979 of the Internal Revenue Code. Certain additional taxes may be imposed if sections 401(k) and 401(m) are not complied with.

Affected Public: Private Sector: Business or other for-profits.

Estimated Total Burden Hours: 1,060,000.

OMB Number: 1545-0975.

Type of Review: Revision of a currently approved collection.

Title: Estimated Tax for Corporations.

Form: 1120-W

Abstract: Form 1120-W is used by corporations to figure estimated tax liability and the amount of each installment payment. Form 1120-W is a worksheet only. It is not to be filed with the Internal Revenue Service.

Affected Public: Private Sector: Business or other for-profits.

Estimated Total Burden Hours: 12,749,329.

OMB Number: 1545-0976.

Type of Review: Extension without change.

Title: Estimated Tax on Unrelated Business Taxable Income for Tax-Exempt Organizations.

Abstract: Form 990-W is used by tax-exempt trusts and tax-exempt corporations to figure estimated tax liability on unrelated business income and on investment income for private foundations and the amount of each installment payment. Form 990-W is a worksheet only. It is not required to be filed.

Affected Public: Private Sector: Business or other for-profits.

Estimated Total Burden Hours: 220,310.

Robert Dahl

Treasury PRA Clearance Officer

BILLING CODE: 4830-01

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