



DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

July 24, 2013

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 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: 1545-1691.

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

Title: TD 8898 – Continuity of Interest.

Abstract: This regulation provides guidance regarding the continuity of interest requirement for corporate reorganizations. The information collection is a private letter ruling request to apply the final regulations to a transaction in which a taxpayer has entered into a binding agreement on or after January 28, 1998, and before August 30, 2000. This information will be used to ensure that all parties to the transaction take consistent positions for Federal tax purposes.

Affected Public: Private Sector; Businesses or other for-profits.

Estimated Annual Burden Hours: 1,500.

OMB Number: 1545-1813.

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

Title: Health Coverage Tax Credit (HCTC) Advance Payments.

Form: 1099-H.

Abstract: Form 1099-H is used to report advance payments of health insurance premiums to qualified recipients for their use in computing the allowable health insurance credit on Form 8885.

Affected Public: Private Sector: Businesses and other for-profits.

Estimated Annual Burden Hours: 33,000.

OMB Number: 1545-1856.

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

Title: Consent To Disclosure of Return Information.

Form: 13362.

Abstract: The consent form is provided to external applicant that will allow the Service the ability to conduct tax checks to determine if an applicant is suitability for employment once they are determined qualified and within reach to receive an employment offer.

Affected Public: Individuals or Households.

Estimated Annual Burden Hours: 7,664.

OMB Number: 1545-1864.

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

Title: Form 8879-C – IRS e-file Signature Authorization for Form 1120; Form 8879-I – IRS e-file Signature Authorization For Form 1120-F.

Form: 8879-C, 8879-I.

Abstract: Form 8879-C authorizes an officer of a corporation and an electronic return originator (ERO) to use a personal identification number (PIN) to electronically sign a corporation's electronic income tax return and, if applicable, electronic funds withdrawal consent. Form 8879-I authorizes a corporate officer and an electronic return originator (ERO) to use a personal identification number (PIN) to electronically sign a corporation's electronic income tax return.

Affected Public: Private Sector: Businesses and other for-profits.

Estimated Annual Burden Hours: 95,986.

OMB Number: 1545-1866.

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

Title: Form 8453-C – U.S. Corporation Income Tax Declaration for an IRS e-file Return; Form 8453-I – Foreign Corporation Income Tax Declaration for an IRS e-file Return.

Form: 8453-C, 8453-I.

Abstract: Form 8453-C is used to enable the electronic filing of Form 1120. Form 8453-I is used to enable the electronic filing of Form 1120-F.

Affected Public: Private Sector: Businesses and other for-profits.

Estimated Annual Burden Hours: 28,880.

OMB Number: 1545-1867.

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

Title: U.S. S Corporation Income Tax Declaration for an IRS e-file Return.

Form: 8453-S.

Abstract: Form 8453-S is used to authenticate and authorize transmittal of an electronic Form 1120-S.

Affected Public: Private Sector: Businesses and other for-profits.

Estimated Annual Burden Hours: 7,590.

OMB Number: 1545-1870.

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

Title: T.D. 9107 – Guidance Regarding Deduction and Capitalization of Expenditures (REG-125638-01).

Abstract: Final regulations require that a taxpayer's nonaccrual-experience method must be self-tested against the taxpayer's experience to determine whether the nonaccrual-experience method clearly reflects the taxpayer's experience. The information required to be retained by taxpayers will constitute sufficient documentation for purposes of substantiating a deduction. The information will be used by the agency on audit to determine the taxpayer's entitlement to a deduction. The respondents include taxpayers who engage in certain transactions involving the

acquisition of a trade or business or an ownership interest in a legal entity.

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

Estimated Annual Burden Hours: 3,000.

OMB Number: 1545-1871.

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

Title: Regulations Governing Practice Before the Internal Revenue Service - (TD 9165 - Final).

Abstract: These disclosures will ensure that taxpayers are provided with adequate information regarding the limits of tax shelter advice that they receive, and also ensure that practitioners properly advise of taxpayers of relevant information with respect to tax shelter opinions.

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

Estimated Annual Burden Hours: 13,333.

OMB Number: 1545-2030.

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

Title: REG-120509-06 (TD 9465 -Final), Determination of Interest Expense Deduction of Foreign Corporations.

Abstract: This document contains final regulations under section 882(c) of the Internal Revenue Code concerning the determination of the interest expense deduction of foreign corporations engaged in a trade or business within the United States. These final regulations conform the interest expense rules to recent U.S. Income Tax Treaty agreements and adopt other changes to improve compliance.

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

Estimated Annual Burden Hours: 35.

OMB Number: 1545-2032.

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

Title: Application to Participate in the Income Verification Express Service (IVES) Program.

Form: 13803.

Abstract: Form 13803 is used to submit the required information necessary to complete the e-services enrollment process for IVES users and to identify delegates receiving transcripts on behalf of the principle account user.

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

Estimated Annual Burden Hours: 100.

OMB Number: 1545-2075.

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

Title: Nonresident Alien Intake and Interview Sheet.

Form: 13614-NR.

Abstract: The completed form is used by screeners, preparers, or others involved in the return preparation process to more accurately complete tax returns of International Students and Scholars. These persons need assistance having their returns prepared so they can fully comply with the law.

Affected Public: Individuals or Households.

Estimated Annual Burden Hours: 141,260.

OMB Number: 1545-2077.

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

Title: EFTPS Individual Enrollment with Third Party Authorization Form.

Form: 9783T.

Abstract: The information derived from the Form 9783T will allow individual taxpayers to authorize a Third Party to pay their federal taxes on their behalf using the Electronic Federal Tax Payment System (EFTPS).

Affected Public: Individuals or Households.

Estimated Annual Burden Hours: 167.

OMB Number: 1545-2158.

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

Title: Notice 2010-54 – Production Tax Credit for Refined Coal.

Abstract: This notice sets forth interim guidance pending the issuance of regulations relating to the tax credit under § 45 of the Internal Revenue Code (Code) for refined coal.

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

Estimated Annual Burden Hours: 1,500.

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