



DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

September 23, 2014

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 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 email at OIRA_Submission@OMB.EOP.gov and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8140, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submission(s) may be obtained by calling (202) 927-5331, email at PRA@treasury.gov, or the entire information collection request may be found at www.reginfo.gov.

Internal Revenue Service (IRS)

OMB Number: 1545-0731.

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

Title: LR-262-82 - T.D. 8600 (final) Definition of an S Corporation.

Abstract: The regulations provide the procedures and the statements to be filed by certain individuals for making the election under section 1361(d)(2). The statements required to be filed would be used to verify that taxpayers are complying with requirements imposed by Congress under subchapter S.

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

Estimated Annual Burden Hours: 1,005.

OMB Number: 1545-1672.

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

Title: T.D. 9047 - Certain Transfers of Property to Regulated Investment Companies (RICs) and Real Estate Investment Trusts (REITs).

Abstract: Regulations apply to certain transactions or events that result in a Regulated Investment Company (RIC) or a Real Estate Investment Trust (REIT) owning property that has a basis determined by reference to a C corporation's basis in the property; affect RICs, REITs, and C corporations and clarify the tax treatment of transfers of C corporation property to a RIC or REIT.

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

Estimated Annual Burden Hours: 70.

OMB Number: 1545-1780.

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

Title: TD 9472 (Final) - Notice Requirements for Certain Pension Plan Amendments

Significantly Reducing the Rate of Future Benefit Accrual.

Abstract: Regulations provide guidance relating to the application of the section 204(h) notice requirements to a pension plan amendment that is permitted to reduce benefits accrued before the plan amendment's applicable amendment date and reflect certain amendments made to the section 204(h) notice requirements by the Pension Protection Act of 2006.

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

Estimated Annual Burden Hours: 40,000.

OMB Number: 1545-2191.

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

Title: TD 9641 - Suspension or Reduction of Safe Harbor Contributions (REG-115699-09).

Abstract: This rule relates to certain cash or deferred arrangements under section 401(k) and matching contributions and employee contributions under section 401(m). The collection of information relates to the new supplemental notice requirements in the case of a reduction or suspension of safe harbor non-elective or matching contributions and the requirement to include additional information in the notice for certain plans that would be permitted to reduce or suspend safe harbor non-elective or matching contributions for a plan year even if the employer had not experienced a business hardship.

Affected Public: Private Sector: Businesses or other for-profits, Not-for-profit institutions.

Estimated Annual Burden Hours: 10,000.

Dawn D. Wolfgang

Treasury PRA Clearance Officer

BILLING CODE: 4830-01

[FR Doc. 2014-22924 Filed 09/25/2014 at 8:45 am; Publication Date: 09/26/2014]