



This document is scheduled to be published in the Federal Register on 04/01/2016 and available online at <http://federalregister.gov/a/2016-07437>, and on FDsys.gov

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

March 28, 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: 1545-0115.

Type of Review: Revision of a currently approved collection.

Title: Form 1099 MISC - Miscellaneous Income.

Abstract: Form 1099-MISC is used by payers to report payments of \$600 or more of rent, prizes and awards, medical and health care payments, nonemployee compensation, and crop insurance proceeds, \$10 or more of royalties, any amount of fishing boat proceeds, certain substitute payments, golden parachute payments, and an indication of direct sales of \$5,000 or more.

Estimated Total Annual Burden Hours: 26,907,070.

OMB Control Number: 1545-1690.

Type of Review: Extension of a currently approved collection.

Title: Notice 2000-28, Coal Exports.

Abstract: Notice 2000-28 provides guidance relating to the coal excise tax imposed by section 4121 of the Internal Revenue Code. The notice provides rules under the Code for making a nontaxable sale of coal for export or for obtaining a credit or refund when tax has been paid with respect to a nontaxable sale or coal for export.

Estimated Total Annual Burden Hours: 400.

OMB Control Number: 1545-1972.

Type of Review: Revision of a currently approved collection.

Title: Supplemental Income and Loss.

Abstract: Schedule E (Form 1040) is used by individuals to report their supplemental income.

The data is used to verify that the income reported on their tax return is correct.

Estimated Total Annual Burden Hours: 5,665,800.

OMB Control Number: 1545-1984.

Type of Review: Extension of a currently approved collection.

Title: Domestic Production Activities Deduction.

Abstract: Section 102 of the American Jobs Creation Act of 2004 (section 199 of the Internal Revenue Code), created a domestic production activities deduction for tax years beginning after December 31, 2004. Taxpayers will use the Form 8903 and related instructions to calculate the deduction. The Form 8903 will be filed by corporations, individuals, partners (including partners of electing large partnerships), S corporation shareholders, beneficiaries of estates and trusts, cooperatives, and patrons of cooperatives.

Estimated Total Annual Burden Hours: 7,398,000.

OMB Control Number: 1545-1998.

Type of Review: Revision of a currently approved collection.

Title: Alternative Motor Vehicle Credit.

Abstract: Taxpayers will file Form 8910 to claim the credit for certain alternative motor vehicles placed in service after 2005.

Estimated Total Annual Burden Hours: 19,764.

OMB Control Number: 1545-2145.

Type of Review: Extension of a currently approved collection.

Title: Notice 2009-52, Election of Investment Tax Credit in Lieu of Production Tax Credit; Coordination with Department of Treasury Grants for Specified Energy Property in Lieu of Tax Credits.

Abstract: The notice provides a description of the procedures that taxpayers will be required to follow to make an irrevocable election to take the investment tax credit for energy property under section 48 of the Internal Revenue Code in lieu of the production tax credit under section 45 of the Internal Revenue Code.

Estimated Total Annual Burden Hours: 100.

OMB Control Number: 1545-2166.

Type of Review: Extension of a currently approved collection.

Title: Form 5316, Application for Group or Pooled Trust Ruling.

Abstract: Group/pooled trust sponsors file this form to request a determination letter from the IRS for a determination that the trust is a group trust arrangement as described in Rev. Rul. 81-100, 1981-1 C.B. 326, as modified and clarified by Rev. Rul. 2004-67, 2004-28 I.R.B.

Estimated Total Annual Burden Hours: 3,800.

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Treasury PRA Clearance Officer.

BILLING CODE: 4830-01

[FR Doc. 2016-07437 Filed: 3/31/2016 8:45 am; Publication Date: 4/1/2016]