



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Notice 2012-41

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13(44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Notice 2012-41, Extension of Relief and Procedures Under Notice 2010-30 and Notice 2011-16 for Spouses of U.S. Servicemembers Who are Working In or Claiming Residence or Domicile In a U.S. Territory Under the Military Spouses Residency Relief Act.

DATES: Written comments should be received on or before [INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION OF THIS DOCUMENT IN THE FEDERAL REGISTER] to be assured of consideration.

ADDRESSES: Direct all written comments to Tuawana Pinkston, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of this notice should be directed to Martha R. Brinson, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington DC 20224, or through the Internet at Martha.R.Brinson@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Extension of Relief and Procedures Under Notice 2010-30 and Notice 2011-16 for Spouses of U.S. Servicemembers Who are Working In or Claiming Residence or Domicile In a U.S. Territory Under the Military Spouses Residency Relief Act.

OMB Number: 1545-2169.

Regulation Project Number: Notice 2012-41.

Abstract: This document contains transitional guidance and provides civilian spouses working in a U.S. territory during 2009 but claiming a tax residence in one of the 50 States or the District of Columbia ("U.S. mainland") under MSRRA with an extension of time through October 15, 2010 for paying the tax due the Internal Revenue Service ("IRS") for 2009. This notice also provides civilian spouses working on the U.S. mainland during 2009 but claiming a tax residence in a U.S. territory under MSRRA with guidance on filing claims for refund of federal income taxes that

their employers withheld and remitted to the IRS or estimated tax payments the taxpayers paid to the IRS during 2009.

Current Actions: There is no change being made to this notice.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals and Households.

Estimated Number of Respondents: 6,200.

Estimated Time Per Respondent: 1 Hour.

Estimated Total Annual Burden Hours: 6,200.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

REQUEST FOR COMMENTS: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the

agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: January 23, 2017.

**Tuawana Pinkston,**  
**IRS Reports Clearance Officer.**

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