

blocked under the relevant sanctions authorities listed below.

Individuals

1. OWHADI, Mohammad Ebrahim (a.k.a. OWHADI, Jalal; a.k.a. TAHERI, Jalal; a.k.a. VAHEDI, Jalal), Iran; DOB 1963; Gender Male (individual) [SDGT] (Linked To: ISLAMIC REVOLUTIONARY GUARD CORPS (IRGC)—QODS FORCE; Linked To: TALIBAN).

1. OWHADI, Mohammad Ebrahim (a.k.a. OWHADI, Jalal; a.k.a. TAHERI, Jalal; a.k.a. VAHEDI, Jalal), Iran; DOB 1963; Additional Sanctions Information—Subject to Secondary Sanctions; Gender Male (individual) [SDGT] [IRGC] [IFSR] (Linked To: ISLAMIC REVOLUTIONARY GUARD CORPS (IRGC)—QODS FORCE; Linked To: TALIBAN).

Designated on October 23, 2018 pursuant to section 1(c) of E.O. 13224 for acting for or on behalf of the ISLAMIC REVOLUTIONARY GUARD CORPS—QODS FORCE (IRGC—QF), a person determined to be subject to E.O. 13224, and pursuant to section 1(d)(i) of E.O. 13224 for assisting in, sponsoring, or providing financial, material, or technological support for, or financial or other services to or in support of, the TALIBAN, a person determined to be subject to E.O. 13224.

2. RAZAVI, Esmā'il (a.k.a. MOHAJERI, Mostafa), Iran; DOB 1959; Gender Male (individual) [SDGT] (Linked To: ISLAMIC REVOLUTIONARY GUARD CORPS (IRGC)—QODS FORCE; Linked To: TALIBAN).

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2. RAZAVI, Esmā'il (a.k.a. MOHAJERI, Mostafa), Iran; DOB 1959; Additional Sanctions Information—Subject to Secondary Sanctions; Gender Male (individual) [SDGT] [IRGC] [IFSR] (Linked To: ISLAMIC REVOLUTIONARY GUARD CORPS (IRGC)—QODS FORCE; Linked To: TALIBAN).

Designated on October 23, 2018 pursuant to section 1(c) of E.O. 13224 for acting for or on behalf of the IRGC—QF, a person determined to be subject to E.O. 13224, and pursuant to section 1(d)(i) of E.O. 13224 for assisting in, sponsoring, or providing financial, material, or technological support for, or financial or other services to or in support of, the TALIBAN, a person determined to be subject to E.O. 13224.

Dated: October 25, 2018.

Andrea M. Gacki,

Director, Office of Foreign Assets Control.

[FR Doc. 2018–23659 Filed 10–29–18; 8:45 am]

BILLING CODE 4810–AL–P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple IRS Information Collection Requests

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice.

SUMMARY: 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, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

DATES: Comments should be received on or before November 29, 2018 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 8100, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained from Jennifer Leonard by emailing PRA@treasury.gov, calling (202) 622–0489, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

Title: FI–27–89 (Temporary and Final) Real Estate Mortgage Investment Conduits; Reporting Requirements and Other Administrative Matters; FI–61–91 (Final) Allocation of Allocable Investment.

OMB Control Number: 1545–1018.

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

Description: These previously approved regulations prescribe the manner in which an entity elects to be taxed as a real estate mortgage investment conduit (REMIC) and the filing requirements for REMICs and certain brokers.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 655.

Frequency of Response: Quarterly.
Estimated Total Number of Annual Responses: 9,725.

Estimated Time per Response: 6 minutes.

Estimated Total Annual Burden Hours: 978.

Title: Form 8801—Credit for Prior Year Minimum Tax—Individuals, Estates and Trusts.

OMB Control Number: 1545–1073.

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

Description: Form 8801 is used by individuals, estates, and trusts to compute the minimum tax credit, if any, available from a tax year beginning after 1986 to be used in the current year or to be carried forward for use in a future year.

Form: 8801.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 38,744.

Frequency of Response: Annually.
Estimated Total Number of Annual Responses: 12,914.

Estimated Time per Response: 7.06 hours per response.

Estimated Total Annual Burden Hours: 91,173.

Title: Qualified Separate Lines of Business.

OMB Control Number: 1545–1221.

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

Description: The affected public includes employers who maintain qualified employee retirement plans. Where applicable, the employer must furnish notice to the IRS that the employer treats itself as operating qualified separate lines of business and some may request an IRS determination that such lines satisfy administrative scrutiny.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 125.

Frequency of Response: Annually.
Estimated Total Number of Annual Responses: 125.

Estimated Time per Response: 3.55 hours per response.

Estimated Total Annual Burden Hours: 444.

Title: TD 8395—Special Valuation Rules.

OMB Control Number: 1545–1241.

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

Description: Section 2701 of the Internal Revenue Code allows various elections by family members who make gifts of common stock or partnership interests and retain senior interest. The elections affect the value of the gifted interests and the retained interests. This document contains final regulations relating to chapter 14 of the Internal Revenue Code as enacted in the Omnibus Budget Reconciliation Act of 1990, Public Law 101-508, 104 Stat. 1388. These previously approved regulations provide special valuation rules for purposes of Federal estate and gift taxes imposed under chapter 1 and 12 of the Code. In addition, these regulations provide rules involving lapsing rights and other transactions that are treated as completed transfers under chapter 14.

Form: None.

Affected Public: Individuals or Households.

Estimated Number of Respondents: 1,200.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 1,200.

Estimated Time per Response: .41 hours per response.

Estimated Total Annual Burden Hours: 496.

Title: TD 8513—Bad Debt Reserves of Banks.

OMB Control Number: 1545-1290.

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

Description: Section 585(c) of the Internal Revenue Code requires large banks to change from the reserve method of accounting to the specific charge off method of accounting for bad debts. The information required by section 1.585-8 of the regulations identifies any election made or revoked by the taxpayer in accordance with section 585(c).

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 2,500.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 2,500.

Estimated Time per Response: .25 hours per response.

Estimated Total Annual Burden Hours: 625.

Title: TD 8725—Miscellaneous Sections Affected by the Taxpayer Bill of Rights 2 and the Personal Responsibility and Work Opportunity Reconciliation Act of 1996.

OMB Control Number: 1545-1356.

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

Description: This document contains previously approved final regulations relating to joint returns, property exempt from levy, interest, penalties, offers in compromise, and the awarding of costs and certain fees. The regulations reflect changes to the law made by the Taxpayer Bill of Rights 2 and a conforming amendment made by the Personal Responsibility and Work Opportunity Reconciliation Act of 1996. The regulations affect taxpayers with respect to filing of returns, interest, penalties, court costs, and payment, deposit, and collection of taxes.

Form: None.

Affected Public: Individuals or Households.

Estimated Number of Respondents: 38.

Frequency of Response: On Occasion.

Estimated Total Number of Annual Responses: 38.

Estimated Time per Response: 2.26 hours per response.

Estimated Total Annual Burden Hours: 86.

Title: Qualified Electric Vehicle Credit.

OMB Control Number: 1545-1374.

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

Description: Form 8834 is used to claim any qualified electric vehicle passive activity credit allowed for the current tax. The data on Form 8834 will be used to determine that the credit is allowable and that it has been properly computed.

Form: 8834.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 3,136.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 3,136.

Estimated Time per Response: 4.79 hours per response.

Estimated Total Annual Burden Hours: 15,022.

Title: TD 8549 (Final) Preparer Penalties—Manual Signature Requirement.

OMB Control Number: 1545-1385.

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

Description: The reporting requirements affect return preparers of fiduciary returns. They will be required to submit a list of the names and identifying numbers of all fiduciary returns which are being filed with a

facsimile signature of the returns preparer.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 20,000.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 20,000.

Estimated Time per Response: 1.2 hours per response.

Estimated Total Annual Burden Hours: 24,000.

Title: Third-Party Disclosure Requirements in the IRS Regulations.

OMB Control Number: 1545-1466.

Type of Review: Revision of a currently approved collection.

Description: Taxpayers must obtain third-party certification or documentation to avail themselves of certain credits, deductions or other benefits permitted by the Internal Revenue Code. Taxpayers will use these documents or information to support claims for certain credits, deductions or tax benefits on their returns. The Service may review these documents or information during any examination of taxpayers' returns to verify the taxpayers' entitlement to the claimed credits, deductions or tax benefits. This submission contains third-party disclosure regulations subject to the Paperwork Reduction Act of 1995.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 245,073,905.

Frequency of Response: .53342215 responses annually.

Estimated Total Number of Annual Responses: 130,727, 849.

Estimated Time per Response: .26 hours per response.

Estimated Total Annual Burden Hours: 33,931,750.

Title: Electronic Federal Tax Payment System (EFTPS).

OMB Control Number: 1545-1467.

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

Description: Enrollment is vital to the implementation of the Electronic Federal Tax Payment System (EFTPS). EFTPS is an electronic remittance processing system that the Service will use to accept electronically transmitted federal tax payments. This system is a necessary outgrowth of advanced information and communication technologies.

Forms: 9783, 9779, 14781, 9787, and 9789.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 4,350,000.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 4,350,000.

Estimated Time per Response: .17 hours per response.

Estimated Total Annual Burden Hours: 755,192.

Title: Distributions from an Archer MSA or Medicare + Choice MSA.

OMB Control Number: 1545–1517.

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

Description: This form is used to report distributions from a medical savings account as set forth in section 220(h).

Form: 1099–SA.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 10,336.

Frequency of Response: 2.4999 responses per respondent.

Estimated Total Number of Annual Responses: 25,839.

Estimated Time per Response: .14 hours per response.

Estimated Total Annual Burden Hours: 3,618.

Title: HSA, Archer MSA, or Medicare Advantage MSA Information.

OMB Control Number: 1545–1518.

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

Description: Section 220(h) requires trustees to report to the IRS and medical savings account holders the contributions and year-end fair market value of any contributions made to a medical savings account (MSA). Congress requires Treasury to report to them the total contributions made to an MSA for the current tax year. Section 1201 of the Medicare prescription Drug, Improvement, and Modernization Act of 2003 (Public Law 108–173) created new Code section 223. Section 223(h) requires the reporting of contributions to and the year-end fair market value of health savings accounts for tax years beginning after December 31, 2003.

Form: 5498–SA.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 9,167.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 9,167.

Estimated Time per Response: .17 hours per response.

Estimated Total Annual Burden Hours: 1,559.

Title: Low-Income Taxpayer Clinic Grant Application Package and Guidelines; Grant website.

OMB Control Number: 1545–1648.

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

Description: Publication 3319 is the grant application and program requirements for our external customers, non-profits, legal aid societies, universities, law schools, and will be used by anyone in the US and territories to apply for a low income taxpayer grant. There is a website, which collects the information.

Form: None.

Affected Public: Not-for-profit-institutions.

Estimated Number of Respondents: 310.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 310.

Estimated Time per Response: 29.03 hours per response.

Estimated Total Annual Burden Hours: 9,000.

Title: REG–209709–94 (Final-TD 8865) Amortization of Intangible Property.

OMB Control Number: 1545–1671.

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

Description: The collection of information in this previously approved regulation is in § 1.197–2(h)(9). This information is required in order to provide guidance on the time and manner of making the election under section 197(f)(9)(B). Under this election, the seller of a section 197 intangible may pay a tax on the sale in order to avoid the application of the anti-churning rules of section 197(f)(9) to the purchaser. This information will be used to confirm the parties to the transaction, calculate any additional tax due, and notify the purchaser of the seller's election. The likely respondents are business or other for-profit institutions.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 500.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 500.

Estimated Time per Response: 3 hours per response.

Estimated Total Annual Burden Hours: 1,500.

Title: TD 9584—Guidance on Reporting Interest Paid to Nonresident Aliens.

OMB Control Number: 1545–1725.

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

Description: This document contains previously approved final regulations that provide guidance on the reporting requirements for interest on deposits maintained at the U.S. office of certain financial institutions and paid to nonresident alien individuals. These regulations affect persons making payments of interest with respect to such a deposit.

Form: None.

Affected Public: Businesses or other for-profit.

Estimated Number of Respondents: 2,000.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 2,000.

Estimated Time per Response: .25 hours per response.

Estimated Total Annual Burden Hours: 500.

Title: Form 8802—Application for United States Residency Certification.

OMB Control Number: 1545–1817.

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

Description: All requests for U.S. residency certification must be received on Form 8802, Application for United States Residency Certification. This application must be sent to the Philadelphia Service Center. As proof of residency in the United States and of entitlement to the benefits of a tax treaty, U.S. treaty partner countries require a U.S. Government certification that you are a U.S. citizen, U.S. Corporation, U.S. partnership, or resident of the United States for purposes of taxation.

Form: 8802.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 1,000,000.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 130,132.

Estimated Time per Response: 3.63 hours per response.

Estimated Total Annual Burden Hours: 472,380.

Title: TD 9157 (Final) Guidance Regarding the Treatment of Certain Contingent Payment Debt Instruments w/one or more Payments that are Denominated in, or Determined by Reference to, a Nonfunctional Currency.

OMB Control Number: 1545–1831.

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

Description: This document contains previously approved final regulations regarding the treatment of contingent payment debt instruments for which

one or more payments are denominated in, or determined by reference to, a currency other than the taxpayer's functional currency. These regulations are necessary because current regulations do not provide guidance concerning the tax treatment of such instruments. The regulations affect issuers and holders of such instruments including investment banks and others who hold these debt instruments for investments.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 100.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 250.

Estimated Time per Response: .4 hours per response.

Estimated Total Annual Burden Hours: 100.

Title: Application for Registration (For Certain Excise Tax Activities) and Questionnaires.

OMB Control Number: 1545-1835.

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

Description: Form 637 is used to apply for excise tax registration for activities under sections 4101, 4222, and 4682. This includes, but is not limited to, pipeline operator or vessel operator; Activity Letter, Enterers, position holders, refiners, and terminal operators, Blenders, Producers or importers of alcohol, agri-biodiesel, and biodiesel (including renewable diesel), Producers of second generation biofuel. The information will be used to make an informed decision on whether the applicant/registrant qualifies for registration. Form 637 Questionnaires will be used to collect information about persons who are attempting to register or are registered with the Internal Revenue Service (IRS) in accordance with Internal Revenue Code (IRC) § 4101, 4222, or Notice 2005-04. The information will be used to make an informed decision on whether the applicant/registrant qualifies for registration.

Form: 637.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 4,840.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 4,840.

Estimated Time per Response: 6.3 hours per response.

Estimated Total Annual Burden Hours: 30,499.

Title: Qualified Severance of a Trust for Generation-Skipping Transfer (GST) Tax Purposes.

OMB Control Number: 1545-1902.

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

Description: This previously approved Regulation requires taxpayers to report a qualified severance by filing a Form 706-GS(T), or such other form that may be published by the Internal Revenue Service in the future that is specifically designated to be utilized to report qualified severance's. Where Form 706-GS(T) is used, the filer should attach a Notice of Qualified Severance to the return that clearly identifies the trust that is being severed and the new trusts created as a result of the severance. The Notice must also provide the inclusion ratio of the trust that was severed and the inclusion ratios of the new trusts resulting from the severance. The information collected will be used by the IRS to identify the trusts being severed and the new trusts created upon severance. The collection of information is required in order to have a qualified severance. If there was no reporting requirement, the IRS would be unable to achieve its objectives.

Form: None.

Affected Public: Individuals or Households.

Estimated Number of Respondents: 350.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 650.

Estimated Time per Response: 2.08 hours per response.

Estimated Total Annual Burden Hours: 1,352.

Title: Form 8858—Information Return of U.S. Persons With Respect To Foreign Disregarded Entities; and Transactions Between Foreign Disregarded Entity of a Foreign Tax Owner and the Filer.

OMB Control Number: 1545-1910.

Type of Review: Revision of a currently approved collection.

Description: Form 8858 and Schedule M (Form 8858) are used by certain U.S. persons that own a foreign disregarded entity (FDE) directly or, in certain circumstances, indirectly or constructively. The form and schedules are used to satisfy the reporting requirements of sections 6011, 6012, 6031, and 6038, and related regulations.

Forms: 8858, Ach M (F. 8858).

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 28,000.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 20,000.

Estimated Time per Response: 32.78 hours per response.

Estimated Total Annual Burden Hours: 917,800.

Title: Application for Automatic Extension of Time To File Form 709 and/or Payment of Gift/Generation-Skipping Transfer Tax.

OMB Control Number: 1545-1913.

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

Description: Form 8892 was created to serve a dual purpose. First, the form enables taxpayers to request an extension of time to File 709, when they are not filing an individual income tax extension. Second, it serves as a payment voucher for taxpayers, who are filing an individual income tax extension (by Form 4868) and will have a gift tax balance due on Form 709.

Form: 8892.

Affected Public: Individuals or Households.

Estimated Number of Respondents: 10,000.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 10,000.

Estimated Time per Response: .72 hours per response.

Estimated Total Annual Burden Hours: 7,200.

Title: Form 8896—Low Sulfur Diesel Fuel Production Credit.

OMB Control Number: 1545-1914.

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

Description: Internal Revenue Code section 45H allows small business refiners a 5 cent/gallon credit for the production of low sulfur diesel fuel. Form 8896 is used to claim the credit.

Form: 8896.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 66.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 66.

Estimated Time per Response: 3.93 hours per response.

Estimated Total Annual Burden Hours: 260.

Title: 26 U.S. Code § 475—Mark to market accounting method for dealers in securities.

OMB Control Number: 1545-1945.

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

Description: Section 475 was added by section 13223(a) of the Revenue

Reconciliation Act of 1993, Public Law 103–66, 107 Stat.481, and is effective for all taxable years ending on or after December 31, 1993. The statutory requirements under 26 U.S.C. 475 are codified under 26 CFR part 1, sections 1.475 et al. Information collection requirements under § 1.475(a)–4 sets forth an elective safe harbor that permits dealers in securities and dealers in commodities to elect to use the values of positions reported on certain financial statements as the fair market values of those positions for purposes of section 475 of the Internal Revenue Code (Code). This safe harbor is intended to reduce the compliance burden on taxpayers and to improve the administrability of the valuation requirement of section 475. The recordkeeping requirement under section 1.475(b)–4 are required to determine whether exemption from mark- to-market treatment is properly claimed, and will be used to make that determination upon audit of taxpayer's books and records. The information under section 1.475(c)–1(a)(3)(iii), is necessary to determine whether a consolidated group has elected to disregard inter-member transactions in determining a member's status as a dealer in securities.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 15,708.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 15,708.

Estimated Time per Response: 3.32 hours per response.

Estimated Total Annual Burden Hours: 52,182.

Title: Contributions of Motor Vehicles, Boats, and Airplanes.

OMB Control Number: 1545–1959.

Type of Review: Revision of a currently approved collection.

Description: Section 884 of the American Jobs Creation Act of 1004 (Pub. L. 108–357) added paragraph 12 to section 170(f) for contributions of used motor vehicles, boats, and airplanes. Section 170(f)(12) requires that a donee organization provide an acknowledgement to the donor of this type of property and is required to file the same information to the Internal Revenue Service. Form 1098–C may be used as the acknowledgement and it, or an acceptable substitute, must be filed with the IRS.

Form: 1098–C.

Affected Public: Not-for-profit institutions.

Estimated Number of Respondents: 106,200.

Frequency of Response: Annually.
Estimated Total Number of Annual Responses: 106,200.

Estimated Time per Response: .31 hours per response.

Estimated Total Annual Burden Hours: 32,922.

Title: Form 3949–A—Information Referral.

OMB Control Number: 1545–1960.

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

Description: This application is voluntary and the information requested helps us determine if there has been a violation of Income Tax Law. We need the taxpayer identification numbers—Social Security Number (SSN) or Employer Identification Number (EIN) in order to fully process your application. Failure to provide this information may lead to suspension of processing this application.

Form: 3949–A.

Affected Public: Individuals or Households.

Estimated Number of Respondents: 215,000.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 215,000.

Estimated Time per Response: .25 hours per response.

Estimated Total Annual Burden Hours: 53,750.

Title: Form 8899—Notice of Income from Donated Intellectual Property.

OMB Control Number: 1545–1962.

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

Description: Form 8899 is filed by charitable organizations receiving donations of intellectual property if the donor provides a timely notice. The initial deduction is limited to the donor's basis, additional deductions are allowed to the extent of income from the property, reducing excessive deductions.

Form: 8899.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 1,000.

Frequency of Response: Annually.
Estimated Total Number of Annual Responses: 1,000.

Estimated Time per Response: 5.43 hours per response.

Estimated Total Annual Burden Hours: 5,430.

Title: REG–146459–05—TD 9324 (Final) Designated Roth Contributions Under Section 402A.

OMB Control Number: 1545–1992.

Type of Review: Revision of a currently approved collection.

Description: The previously approved final regulations set forth the rules for taxation of distributions from Designated Roth Accounts which are a part of a 401(k) plan or 403(b) plan.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 397,000.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 397,000.

Estimated Time per Response: 2.26 hours per response.

Estimated Total Annual Burden Hours: 898,000.

Title: Revenue Procedures 2008–60; 2012–27: Election Involving the Repeal of the Bonding Requirement and Notification of Increase of Tax under § 42(j)(6).

OMB Control Number: 1545–2120.

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

Description: This revenue procedure affects taxpayers who are maintaining a surety bond or a Treasury Direct Account (TDA) to satisfy the low-income housing tax credit recapture exception in § 42(j)(6) of the Internal Revenue Code, as in effect on or before July 30, 2008. This revenue procedure provides the procedures for taxpayers to follow when making the election under section 3004(i)(2)(B)(ii) of the Housing Assistance Tax Act of 2008 (Pub. L. 110–289) to no longer maintain a surety bond or a TDA to avoid recapture.

Form: None.

Affected Public: Individuals or Households.

Estimated Number of Respondents: 7800.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 7,800.

Estimated Time per Response: 1 hour per response.

Estimated Total Annual Burden Hours: 7,800.

Title: Form 8928—Return of Certain Excise Taxes Under Chapter 43 & TD 9457-Employer Comparable Contributions to HSAs and Requirement for filing excise taxes under sections 4980B, 4980D, 4980E and 4980G.

OMB Control Number: 1545–2146.

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

Description: Form 8928 is used by employers, group health plans, HMOs, and third party administrators to report and pay excise taxes due for failures under sections 4980B, 4980D, 4980E, and 4980G. The information results

from the requirement from TD 9457 to file a return for the payment of the excise taxes under section 4980B, 4980D, 4980E, and 4980G of the code.

Form: 8928.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 100.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 100.

Estimated Time per Response: 23.48 hours per response.

Estimated Total Annual Burden Hours: 2,348.

Title: TD 9544 (REG-112805-10)—Branded Prescription Drugs.

OMB Control Number: 1545-2209.

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

Description: Section 9008 of the Patient Protection and Affordable Care Act (ACA), Public Law 111-148 (124 Stat. 119 (2010)), as amended by section 1404 of the Health Care and Education Reconciliation Act of 2010 (HCERA), Public Law 111-152 (124 Stat. 1029 (2010)) imposes an annual fee on manufacturers and importers of branded prescription drugs that have gross receipts of over \$5 million from the sales of these drugs to certain government programs (covered entity/covered entities). The previously approved final regulations supersede temporary regulations and describe how the IRS will administer the branded prescription drug fee. Section 51.7T(b) of the temporary regulations provides that the IRS will send each covered entity notification of its preliminary fee calculation by May 15 of the fee year. If a covered entity chooses to dispute the IRS' preliminary fee calculation, the covered entity must follow the procedures for submitting an error report that are established in § 51.8T.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 45.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 45.

Estimated Time per Response: 40 hours per response.

Estimated Total Annual Burden Hours: 1,800.

Title: Form 8952—Application for Voluntary Classification Settlement Program.

OMB Control Number: 1545-2215.

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

Description: Form 8952 was created by the IRS in conjunction with a new program developed to permit taxpayers to voluntarily reclassify workers as employees for federal employment tax purposes and obtain similar relief to that obtained in the current Classification Settlement Program. To participate in the program, taxpayers must meet certain eligibility requirements, apply to participate in VCSP, and enter into closing agreements with the IRS.

Form: 8952.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 1,700.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 1,700.

Estimated Time per Response: 9.85 hours per response.

Estimated Total Annual Burden Hours: 16,745.

Title: Form 1098-MA—Mortgage Assistance Payments.

OMB Control Number: 1545-2221.

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

Description: This form is a statement reported to the IRS and to taxpayers. It will be filed and furnished by State Housing Finance Agencies (HFAs) and the Department of Housing and Urban Development (HUD) to report the total amounts of mortgage assistance payments and homeowner mortgage payments made to mortgage servicers. The requirement for the statement are authorized by Notice 2011-14, supported by Public Law 111-203, sec. 1496, and Public Law 110-343, Division A, sec. 109.

Form: 1098-MA.

Affected Public: State, Local, and Tribal Governments.

Estimated Number of Respondents: 52.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 60,000.

Estimated Time per Response: 2.84 hours per response.

Estimated Total Annual Burden Hours: 170,400.

Authority: 44 U.S.C. 3501 *et seq.*

Dated: October 25, 2018.

Spencer W. Clark,

Treasury PRA Clearance Officer.

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BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Fiscal Service Information Collection Requests

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice.

SUMMARY: 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, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

DATES: Comments should be received on or before November 29, 2018 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 8100, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained from Jennifer Quintana by emailing PRA@treasury.gov, calling (202) 622-0489, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Bureau of the Fiscal Service (FS)

1. *Title:* Annual Letters—Certificate of Authority (A) and Admitted Reinsurer (B).

OMB Control Number: 1530-0014.

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

Description: Annual letters sent to insurance companies providing surety bonds to protect the U.S. or companies providing reinsurance to the U.S. Information needed for renewal of certified companies and their underwriting limitations, and of admitted reinsurers.

Form: Annual Letter A, Annual Letter B.

Affected Public: Businesses or other for-profits.