

**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: June 17, 2010.

**Gerald J. Shields,**

*IRS Supervisory Tax Analyst.*

[FR Doc. 2010-15960 Filed 6-30-10; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 8453-B

**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 Form 8453-B, U.S. Electing Large Partnership Declaration for an IRS *e-file* Return.

**DATES:** Written comments should be received on or before August 30, 2010 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Gerald J. Shields, Internal Revenue Service, Room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to R. Joseph Durbala,

at (202) 622-3634, or at Internal Revenue Service, Room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the Internet, at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

#### SUPPLEMENTARY INFORMATION:

**Title:** U.S. Electing Large Partnership Declaration for an IRS *e-file* Return.

**OMB Number:** 1545-2058.

**Form Number:** Form 8453-B.

**Abstract:** Form 8453-B is used to authenticate an electronic Form 1065-B, U.S. Return of Income for Electing Large Partnerships, to authorize the ERO, if any, to transmit via a third-party transmitter, and to authorize the intermediate service provider (ISP) to transmit via a third-party transmitter if you are filing online (not using an ERO).

**Current Actions:** There are no changes to the burden previously approved by OMB.

**Type of Review:** Extension of a currently approved collection.

**Affected Public:** Individuals or households.

**Estimated Number of Respondents:** 60.

**Estimated Time per Respondent:** 2 hours, 23 minutes.

**Estimated Total Annual Burden Hours:** 144.

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: June 23, 2010.

**Gerald J. Shields,**

*IRS Supervisory Tax Analyst.*

[FR Doc. 2010-15963 Filed 6-30-10; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 5306-A

**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 Form 5306-A, Application for Approval of Prototype Simplified Employee Pension (SEP) or Savings Incentive Match Plan for Employees of Small Employers (SIMPLE IRA Plan).

**DATES:** Written comments should be received on or before August 30, 2010 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Gerald J. Shields, Internal Revenue Service, room 6129, 1111 Constitution Ave.NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to R. Joseph Durbala at Internal Revenue Service, room 6129, 1111 Constitution Ave. NW., Washington, DC 20224, or at (202) 622-3634, or through the Internet at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

#### SUPPLEMENTARY INFORMATION:

**Title:** Application for Approval of Prototype Simplified Employee Pension (SEP) or Savings Incentive Match Plan for Employees of Small Employers (SIMPLE IRA Plan).

**OMB Number:** 1545-0199.

**Form Number:** 5306-A.

**Abstract:** This form is used by banks, credit unions, insurance companies, and trade or professional associations to apply for approval of a simplified employee pension plan or a Savings

Incentive Match Plan to be used by more than one employer. The data collected is used to determine if the prototype plan submitted is an approved plan.

*Current Actions:* There are no changes being made to the form at this time.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 5,000.

*Estimated Time per Respondent:* 18 hours, 53 minutes.

*Estimated Total Annual Burden Hours:* 94,400.

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: June 22, 2010.

**Gerald J. Shields,**

*IRS Supervisory Tax Analyst.*

[FR Doc. 2010-15984 Filed 6-30-10; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 1040-C

**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 Form 1040-C, U.S. Departing Alien Income Tax Return.

**DATES:** Written comments should be received on or before August 30, 2010 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Gerald J. Shields, Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to R. Joseph Durbala at Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622-3634, or through the Internet at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* U.S. Departing Alien Income Tax Return.

*OMB Number:* 1545-0086.

*Form Number:* 1040-C.

*Abstract:* Form 1040-C reflects Internal Revenue Code section 6851 and regulation sections 1.6851-1 and 1.6851-2. The form is used by aliens departing the U.S. to report income received or expected to be received for the entire year. The information collected is used to insure that the departing alien has no outstanding U.S. tax liability.

*Current Actions:* The following benefits are scheduled to expire and will not be available for 2010. At the time the instructions went to print, Congress was considering legislation that would extend some of these items.

- The exclusion from income of up to \$2,400 in unemployment compensation. IRC 85(c),
- Tax-free distributions from certain individual retirement plans for charitable purposes. IRC 408(d)(8)(F)

- Deduction for educator expenses in figuring AGI. IRC 62(a)(2)(D)

- Tuition and fees deduction in figuring AGI. IRC 222(e)

- Extra \$3,000 IRA deduction for employees of bankrupt companies. IRC 219(b)(5)(C)

- District of Columbia first-time homebuyer credit (for homes purchased after 2009). IRC 1400C(i)

- Waiver of minimum required distribution (MRD) rules for IRAs and defined contribution plans. However, the waiver for 2009 MRDs applies through April 1, 2010. IRC 401(a)(9)(H)

- Government retiree credit. Public Law 111-5, Div B, sec. 2202

- Credit to holders of clean renewable energy bonds issued after 2009. IRC 54(m)

- Alternative motor vehicle credit for all qualified hybrid motor vehicles placed in service after December 31, 2009, except for passenger automobiles and light trucks with a gross vehicle weight rating of 8,500 pounds or less.

- Decreased estimated tax payments for certain small businesses. IRC 6654(d)(1)(D).

- Certain tax benefits for Midwestern disaster areas PL 110-343, sec. 702(a)(1)(F) and 702(d)(12), Public Law 110-343, sec. 702(d)(14) Public Law 110-343, Div C, sections 703(d)(7) and (10)(B); (e)(1)(A), and (4).

- Itemized deduction or increased standard deduction for state or local sales and excise taxes on the purchase of certain motor vehicles. IRC 164(b)(6)(G)

- Itemized deduction for state and local general sales taxes. IRC 164(b)(5)(l).

Changes have been made to the form and instructions to comply with these expirations. The result of these changes is a decrease in the estimated number of responses by 500 and a decrease in the total estimated burden by 1,977 hours.

*Type of Review:* Revision of a currently approved collection.

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 2,000.

*Estimated Time Per Respondent:* 6 hours, 35 minutes.

*Estimated Total Annual Burden Hours:* 13,200.

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