

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

*Title:* Revenue Procedure 2000–37 Reverse Like-kind Exchanges.

*Description:* The revenue procedure provides a safe harbor for reverse like-kind exchanges under which a transaction using a “qualified exchange accommodation arrangement” will qualify for non-recognition treatment under Sec. 1031 of the Internal Revenue Code.

*Respondents:* Businesses or other for-profits.

*Estimated total burden hours:* 3,200 hours.

*OMB Number:* 1545–1851.

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

*Title:* REG–124312–02 (Final) Golden Parachute Payments.

*Description:* These regulations deny a deduction for excess parachute payments. A parachute payment is a payment in the nature of compensation to a disqualified individual that is contingent on a change in ownership or control of a corporation. Certain payments, including payments from a small corporation, are exempt from the definition of parachute payment if certain requirements are met (such as shareholder approval and disclosure requirements).

*Respondents:* Businesses or other for-profits.

*Estimated total burden hours:* 12,000 hours.

*OMB Number:* 1545–2023.

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

*Title:* Modernized e-File—Non-compliance with Mandate for Large Corporations to file electronically.

*Description:* Service will contact those taxpayers who file paper income tax returns to determine if these taxpayers should have filed electronic returns under the Mandate, Treasury Regulation Section 301.6011–5T.

*Respondents:* Businesses or other for-profits.

*Estimated total burden hours:* 2,080 hours.

*OMB Number:* 1545–1711.

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

*Title:* REG–116050–99 (final) Stock Transfer Rules: Carryover of Earnings and Taxes.

*Description:* This document contains final regulations addressing the carryover of certain attributes, such as earnings and profits and foreign income tax accounts, when two corporations combine in a corporate reorganization or liquidation that is described in both section 367(b) and section 381 of the Internal Revenue Code.

*Respondents:* Businesses or other for-profits.

*Estimated total burden hours:* 1,800 hours.

*OMB Number:* 1545–1034.

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

*Title:* Passive Activity Credit Limitations.

*Form:* 8582–CR.

*Description:* Under section 469, credits from passive activities, to the extent they do not exceed the tax attributable to net passive income, are not allowed. Form 8582–CR is used to figure the passive activity credit allowed and the amount of credit to be reported on the tax return.

*Respondents:* Individuals or Households.

*Estimated total burden hours:* 2,370,600 hours.

*OMB Number:* 1545–2027.

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

*Title:* ADA Accommodations Request Packet.

*Description:* It is necessary to collect this information so that ADA applicant may receive reasonable accommodation, as needed, to take the Special Enrollment Examination. We are utilizing the vendor’s survey which complies with the ADA and the Rehabilitation Act of 1978.

*Respondents:* Individuals or Households.

*Estimated total burden hours:* 500 hours.

*Bureau Clearance Officer:* R. Joseph Durbala, Internal Revenue Service, 1111 Constitution Avenue, NW., Room 6129, Washington, DC 20224; (202) 622–3634.

*OMB Reviewer:* Shagufta Ahmed, Office of Management and Budget, New Executive Office Building, Room 10235, Washington, DC 20503; (202) 395–7873.

**Celina Elphage,**

*Treasury PRA Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 5471 (and Related Schedules)

**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 5471 (and related schedules), Information Return of U.S. Persons With Respect To Certain Foreign Corporations.

**DATES:** Written comments should be received on or before April 27, 2010 to be assured of consideration.

**ADDRESSES:** Direct all written comments to R. Joseph Durbala, 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 Dawn Bidne at Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622–3933, or through the Internet at [Dawn.E.Bidne@irs.gov](mailto:Dawn.E.Bidne@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Information Return of U.S. Persons With Respect To Certain Foreign Corporations.

*OMB Number:* 1545–0704.

*Form Number:* 5471 (and related schedules).

*Abstract:* Form 5471 and related schedules are used by U.S. persons that have an interest in a foreign corporation. The form is used to report income from the foreign corporation. The form and schedules are used to satisfy the reporting requirements of Internal Revenue Code sections 6035, 6038 and 6046 and the regulations thereunder pertaining to the involvement of U.S. persons with certain foreign corporations.

*Current Actions:* Form 5471 was changed to include six new lines and one new code reference. Schedule M (Form 5471) was changed to include thirty new lines and two new code references. These changes resulted in an increase of 234,790 burden hours for a total of 4,280,133 burden hours.

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

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

*Estimated Number of Respondents:* 28,380.

*Estimated Time per Respondent:* 155 hours, 3 minutes.

*Estimated Total Annual Burden Hours:* 4,280,133.

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: February 19, 2010.

**R. Joseph Durbala,**

*IRS Supervisory Tax Analyst.*

[FR Doc. 2010-3923 Filed 2-25-10; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[LR-213-76]

#### Proposed Collection; Comment Request for Regulation Project

**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 an existing final regulation, LR-213-76 (TD 8095), Estate and Gift Taxes; Qualified Disclaimers of Property (Section 25.2518-2(b)).

**DATES:** Written comments should be received on or before April 27, 2010 to be assured of consideration.

**ADDRESSES:** Direct all written comments to R. Joe Durbala, Internal Revenue Service, Room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulations should be directed to Elaine Christophe, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622-3179, or through the Internet at [Elaine.H.Christophe@irs.gov](mailto:Elaine.H.Christophe@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Estate and Gift Taxes; Qualified Disclaimers of Property.

*OMB Number:* 1545-0959. *Regulation Project Number:* LR-213-76.

*Abstract:* Internal Revenue Code section 2518 allows a person to disclaim an interest in property received by gift or inheritance. The interest is treated as if the disclaimant never received or transferred such interest for Federal gift tax purposes. A qualified disclaimer must be in writing and delivered to the transferor or trustee.

*Current Actions:* There is no change to this existing regulation.

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

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 2,000.

*Estimated Time per Respondent:* 30 minutes.

*Estimated Total Annual Burden*

*Hours:* 1,000.

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 will 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: February 19, 2010.

**R. Joe Durbala,**

*IRS Supervisory Tax Analyst.*

[FR Doc. 2010-3925 Filed 2-25-10; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[FI-46-89]

#### Proposed Collection; Comment Request for Regulation Project

**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 an existing final regulation, FI-46-89 (T.D. 8641), Treatment of Acquisition of Certain Financial Institutions; Certain Tax Consequences of Federal Financial Assistance to Financial Institutions (§§ 1.597-2 and 1.597-4, 1.597-6 and 1.597-7).

**DATES:** Written comments should be received on or before April 27, 2010 to be assured of consideration.

**ADDRESSES:** Direct all written comments to R. Joe Durbala, Internal Revenue Service, Room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224.