

information regarding symposium day logistics (i.e., directions to the building, parking accommodations, etc.).

For security purposes, government-issued photo identification is required to enter the Department of Transportation building. Non-U.S. citizens will be required to show passports. To allow sufficient time to clear security and enter the building, NHTSA recommends that symposium participants arrive 30 to 60 minutes prior to the start of the event.

Issued on: April 18, 2012.

**David L. Strickland,**  
Administrator.

[FR Doc. 2012-9786 Filed 4-19-12; 4:15 pm]

BILLING CODE 4910-59-P

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[Docket No. AB 33 (Sub-No. 303X); Docket No. AB 980 (Sub-No. 1X)]

#### **Union Pacific Railroad Company— Abandonment of Freight Easement Exemption—in Alameda and Santa Clara Counties, CA (San Jose Industrial Lead); Santa Clara Valley Transportation Authority— Abandonment of Residual Common Carrier Obligation Exemption—in Alameda and Santa Clara Counties, CA (San Jose Industrial Lead)**

On April 4, 2012, Union Pacific Railroad Company (UP) and Santa Clara Valley Transportation Authority (VTA) jointly filed with the Surface Transportation Board (Board) a petition under 49 U.S.C. 10502 for exemption from the provisions of 49 U.S.C. 10903 for UP to abandon its freight operating easement on, and for VTA, the owner of the line, to abandon its residual common carrier obligation for, a portion of the San Jose Industrial Lead between milepost 7.35 near Warm Springs and milepost 16.30 near San Jose, a distance of 8.95 miles, in Alameda and Santa Clara Counties, CA.<sup>1</sup> The line traverses United States Postal Service Zip Codes 95116, 95122, 95112, 95133 and 94533.

In addition to an exemption from the provisions of 49 U.S.C. 10903, petitioners seek an exemption from 49 U.S.C. 10904 (offer of financial assistance (OFA) procedures) and 49 U.S.C. 10905 (public use provisions). In support, petitioners state that the line is to be abandoned for freight rail service,

but will be retained and rebuilt for future inclusion in the Bay Area Rapid Transit System (BART). Petitioners assert that the right-of-way is thus needed for a valid public purpose and that there is no other overriding public need for continued freight rail service.<sup>2</sup> These requests will be addressed in the final decision.

According to petitioners, the line does not contain Federally granted rights-of-way. Any documentation in petitioners' possession will be made available promptly to those requesting it.

The interest of railroad employees will be protected by the conditions set forth in *Oregon Short Line Railroad—Abandonment Portion Goshen Branch Between Firth & Ammon, in Bingham & Bonneville Counties, Idaho*, 360 I.C.C. 91 (1979).

By issuance of this notice, the Board is instituting an exemption proceeding pursuant to 49 U.S.C. 10502(b). A final decision will be issued by July 23, 2012.

Any OFA under 49 CFR 1152.27(b)(2) will be due no later than 10 days after service of a decision granting the petition for exemption. Each OFA must be accompanied by a \$1,500 filing fee. See 49 CFR 1002.2(f)(25).

All interested persons should be aware that, following abandonment of rail service and salvage of the line, the line may be suitable for other public use, including interim trail use. Any request for a public use condition under 49 CFR 1152.28 or for trail use/rail banking under 49 CFR 1152.29 will be due no later than May 14, 2012. Each trail use request must be accompanied by a \$250 filing fee. See 49 CFR 1002.2(f)(27).

All filings in response to this notice must refer to Docket Nos. AB 33 (Sub-No. 303X) and AB 980 (Sub-No. 1X) and must be sent to: (1) Surface Transportation Board, 395 E Street SW., Washington, DC 20423-0001; and (2) petitioners' representatives, Mack H. Shumate, Jr., 101 North Wacker Drive, Suite 1920, Chicago, IL 60606 (UP), and Charles A. Spitulnik, 1001 Connecticut Ave. NW., Suite 800, Washington, DC 20036 (VTA). Replies to the petition are due on or before May 14, 2012.

Persons seeking further information concerning abandonment procedures may contact the Board's Office of Public Assistance, Governmental Affairs, and Compliance at (202) 245-0238 or refer to the full abandonment or discontinuance regulations at 49 CFR part 1152. Questions concerning

environmental issues may be directed to the Board's Office of Environmental Analysis (OEA) at (202) 245-0305. Assistance for the hearing impaired is available through the Federal Information Relay Service (FIRS) at 1-800-877-8339.

An environmental assessment (EA) (or environmental impact statement (EIS), if necessary) prepared by OEA will be served upon all parties of record and upon any agencies or other persons who commented during its preparation. Other interested persons may contact OEA to obtain a copy of the EA (or EIS). EAs in these abandonment proceedings normally will be made available within 60 days of the filing of the petition. The deadline for submission of comments on the EA generally will be within 30 days of its service.

Board decisions and notices are available on our Web site at "[www.stb.dot.gov](http://www.stb.dot.gov)."

Decided: April 19, 2012.

By the Board, Rachel D. Campbell,  
Director, Office of Proceedings.

**Jeffrey Herzig,**  
Clearance Clerk.

[FR Doc. 2012-9815 Filed 4-23-12; 8:45 am]

BILLING CODE 4915-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Proposed Collection; Comment Request for Form 1040 and Schedules A, B, C, C-EZ, D, D-1, E, EIC, F, H, J, R, and SE, Form 1040A, Form 1040EZ, Form 1040NR, Form 1040NR-EZ, Form 1040X, and All Attachments to These Forms**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service, 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 continuing information collections, as required by the Paperwork Reduction Act of 1995 (PRA), Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). This notice requests comments on all forms used by individual taxpayers: Form 1040, U.S. Individual Income Tax Return, and Schedules A, B, C, C-EZ, D, D-1, E, EIC, F, H, J, R, and SE; Form 1040A; Form 1040EZ; Form 1040NR; Form 1040NR-EZ; Form 1040X; and all attachments to these forms (see the Appendix to this notice).

<sup>1</sup> According to petitioners, VTA purchased the line from UP in December 2002, with UP retaining an operating easement. See *Santa Clara Valley Transp. Auth.—Acquisition Exemption—Union Pac. R.R.*, FD 34292 (STB served Dec. 26, 2002, and Apr. 30, 2003).

<sup>2</sup> Petitioners state that the two former shippers on the line, Clean Harbors San Jose LLC and Frank-Lin Distillers Products Ltd., have, pursuant to agreements with VTA, relocated and will continue to be rail served at their new locations.

**DATES:** Written comments should be received on or before May 24, 2012 to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestion 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](mailto:OIRA_Submission@OMB.EOP.GOV) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 11020, Washington, DC 20220, or on-line at [www.PRACOMMENT.gov](http://www.PRACOMMENT.gov).

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information should be directed to Chief, RAS:R:TAM, NCA 7th Floor, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC 20224.

#### **SUPPLEMENTARY INFORMATION:**

##### **PRA Approval of Forms Used by Individual Taxpayers**

Under the PRA, OMB assigns a control number to each "collection of information" that it reviews and approves for use by an agency. The PRA also requires agencies to estimate the burden for each collection of information. Burden estimates for each control number are displayed in (1) PRA notices that accompany collections of information, (2) **Federal Register** notices such as this one, and (3) OMB's database of approved information collections.

##### *Taxpayer Burden Model*

The Individual Taxpayer Burden Model (ITBM) estimates burden experienced by individual taxpayers when complying with Federal tax laws and incorporates results from a survey of tax year 2007 individual taxpayers, conducted in 2008 and 2009. The approach to measuring burden focuses on the characteristics and activities undertaken by individual taxpayers in meeting their tax return filing obligations.

Burden is defined as the time and out-of-pocket costs incurred by taxpayers in complying with the Federal tax system and are estimated separately. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples include tax return preparation fees, the purchase price of tax preparation software, submission fees, photocopying costs, postage, and phone calls (if not toll-free).

The methodology distinguishes among preparation method, taxpayer activities, taxpayer type, filing method, and income level. Indicators of tax law and administrative complexity, as reflected in the tax forms and instructions, are incorporated into the model.

Preparation methods reflected in the model are as follows:

- Self-prepared without software,
- Self-prepared with software, and
- Use of a paid preparer or tax professional.

Types of taxpayer activities reflected in the model are as follows:

- Recordkeeping,
- Tax planning,
- Gathering tax materials,
- Use of services (IRS and other),
- Form completion, and
- Form submission (electronic and paper).

##### *Taxpayer Burden Estimates*

Summary level results using this methodology are presented in Table 1 below. The data shown are the best forward-looking estimates available for income tax returns filed for tax year 2011. Note that the estimates presented in this table differ from those published in the tax form instructions and publications. Revised estimates presented herein reflect legislation approved after the IRS Forms and Publications print deadline.

Table 1 shows burden estimates based upon current statutory requirements as of October 21, 2011 for taxpayers filing a 2011 Form 1040, 1040A, or 1040EZ tax return. Time spent and out-of-pocket costs are presented separately. Time burden is broken out by taxpayer activity, with recordkeeping representing the largest component. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples include tax return preparation and submission fees, postage and photocopying costs, and tax preparation software costs. While these estimates do not include burden associated with post-filing activities, IRS operational data indicate that electronically prepared and filed returns have fewer arithmetic errors, implying lower post-filing burden.

Reported time and cost burdens are national averages and do not necessarily reflect a "typical" case. Most taxpayers experience lower than average burden, with taxpayer burden varying considerably by taxpayer type. For instance, the estimated average time burden for all taxpayers filing a Form 1040, 1040A, or 1040EZ is 18 hours, with an average cost of \$230 per return.

This average includes all associated forms and schedules, across all preparation methods and taxpayer activities. The average burden for taxpayers filing Form 1040 is about 22 hours and \$290; the average burden for taxpayers filing Form 1040A is about 10 hours and \$120; and the average for Form 1040EZ filers is about 7 hours and \$50.

Within each of these estimates there is significant variation in taxpayer activity. For example, non-business taxpayers are expected to have an average burden of about 12 hours and \$150, while business taxpayers are expected to have an average burden of about 32 hours and \$410. Similarly, tax preparation fees and other out-of-pocket costs vary extensively depending on the tax situation of the taxpayer, the type of software or professional preparer used, and the geographic location.

The estimates include burden for activities up through and including filing a return but do not include burden associated with post-filing activities. However, operational IRS data indicate that electronically prepared and e-filed returns have fewer arithmetic errors, implying a lower associated post-filing burden.

##### *Proposed PRA Submission to OMB*

*Title:* U.S. Individual Income Tax Return.

*OMB Number:* 1545-0074.

*Form Numbers:* Form 1040 and Schedules A, B, C, C-EZ, D, D-1, E, EIC, F, H, J, R, and SE; Form 1040A; Form 1040EZ; Form 1040NR; Form 1040NR-EZ, Form 1040X; and all attachments to these forms (see the Appendix to this notice).

*Abstract:* These forms are used by individuals to report their income tax liability. The data is used to verify that the items reported on the forms are correct, and also for general statistical use.

*Current Actions:* The change in estimated aggregate compliance burden can be explained by three major sources—technical adjustments, statutory changes, and discretionary agency (IRS) actions.

*Technical Adjustments*—The largest adjustments are from incorporation of new taxpayer data, updated forecasting targets, and refinements to the estimation methodology. The incorporation of new taxpayer data to better reflect the impact of the current economic environment provides the largest adjustment.

*Statutory Changes*—The primary drivers for the statutory changes are credits provided in the American Recovery and Reinvestment Act (ARRA)

of 2009 and implementation of new reporting requirements in the Emergency Economic Stabilization Act of 2008. The provisions listed below are more than offset by the impact of the expiring ARRA provision.

Primary examples include:

#### New or Changed Provisions

**Capital Gains and Losses:** In most cases, transactions for capital gains and losses must now be entered on the new Form 8949 and the subtotal of the sales price, basis, and adjustment amounts from Form 8949 are carried to the Schedule D. Up to six separate Forms 8949 could be required depending on the holding period of the assets, whether or not basis related to the transaction was reported by the broker, and whether a reporting document was received for the transaction. These changes were made to coincide with the new Form 1099-B basis reporting.

The number of filers affected: 21,000,000.

**Alternative Minimum Tax:** The AMT exemption amount was increased to \$48,450 (\$74,450 if married filing jointly or a qualified widow; \$37,225 if married filing separately).

Had this legislation not been enacted, at least 20 million additional taxpayers would have been required to file Form 6251, Alternative Minimum Tax.

#### Expired Provisions

The Making Work Pay Credit expired.

The number of filers who claimed this provision in 2010: 100,000,000.

**IRS Discretionary Changes**—IRS discretionary changes include expanded e-file availability, registration fees for paid preparers, and fees for a new competency exam for certain preparers.

Discretionary changes also include a change for the repayment of the first-time homebuyer credit. Repayment may now be made without attaching Form 5405.

The number of filers affected: 550,000.

These initiatives have a net effect of a slight decrease in time that is not shown due to rounding as well as a net effect of increasing money burden.

**Total**—Taken together, the changes discussed above have decreased the total reported burden by 22,000,000 hours.

**Type of Review:** Revision of currently approved collections.

**Affected Public:** Individuals or households.

**Estimated Number of Respondents:** 153,200,000.

**Total Estimated Time:** 2.679 billion hours (2,679,000,000 hours).

**Estimated Time per Respondent:** 17.49 hours.

**Total Estimated Out-of-Pocket Costs:** \$34.131 billion (\$34,131,000,000).

**Estimated Out-of-Pocket Cost per Respondent:** \$230.

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: April 19, 2012.

**Robert Dahl,**

Treasury Departmental Clearance Officer.

TABLE 1—ESTIMATED AVERAGE TAXPAYER BURDEN FOR INDIVIDUALS BY ACTIVITY

[The average time and costs required to; complete and file Form 1040, Form 1040A, Form 1040EZ, their schedules, and accompanying forms will vary depending on individual circumstances. The estimated averages are:]

Primary form filed or type of taxpayer	Percentage of returns	Average time burden (hours)						
		Total Time*	Record-keeping	Tax planning	Form completion	Form submission	All other	Average cost (dollars)**
All taxpayers Primary forms filed .....	100	18.0	8.0	2.0	4.0	1.0	3.0	230
1040 .....	68	22.0	10.0	3.0	4.0	1.0	3.0	290
1040A .....	19	10.0	4.0	1.0	3.0	1.0	2.0	120
1040EZ .....	13	7.0	2.0	1.0	2.0	1.0	1.0	50
Nonbusiness*** .....	70	12.0	5.0	2.0	3.0	1.0	2.0	150
Business*** .....	30	32.0	16.0	4.0	6.0	1.0	4.0	410

\* Detail may not add to total time due to rounding.

\*\* Dollars rounded to the nearest \$10.

\*\*\* A "business" filer files one or more of the following with Form 1040: Schedule C, C-EZ, E, F, Form 2106, or 2106-EZ. A "non-business" filer does not file any of these schedules or forms with Form 1040 or if you file Form 1040A or 1040EZ.

TABLE 2—ICB ESTIMATES FOR THE 1040/A/EZ/NR/NR-EZ/X SERIES OF RETURNS AND SUPPORTING FORMS AND SCHEDULES  
[FY 2012]

	Previously approved FY11	Program change due to adjustment	Program change due to new legislation	Program change due to Agency	FY12
Number of Taxpayers .....	146,700,000	6,500,000	.....	.....	153,200,000
Burden in Hours .....	2,701,000,000	16,000,000	(37,000,000)	.....	2,679,000,000

TABLE 2—ICB ESTIMATES FOR THE 1040/A/EZ/NR/NR-EZ/X SERIES OF RETURNS AND SUPPORTING FORMS AND SCHEDULES—Continued  
[FY 2012]

	Previously approved FY11	Program change due to adjustment	Program change due to new legislation	Program change due to Agency	FY12
Burden in Dollars .....	35,193,000,000	(673,000,000)	(418,000,000)	29,000,000	34,131,000,000

## APPENDIX

Forms	Filed by individuals and others	Title
673 .....		Statement for Claiming Exemption from Withholding on Foreign Earned Income Eligible for the Exclusions Provided by Section 911.
926 .....	X	Return by a U.S. Transferor of Property to a Foreign Corporation.
970 .....	X	Application To Use LIFO Inventory Method.
972 .....	X	Consent of Shareholder To Include Specific Amount in Gross Income.
982 .....	X	Reduction of Tax Attributes Due To Discharge of Indebtedness (and Section 1082 Basis Adjustment).
1040 .....		U.S. Individual Income Tax Return.
1040 SCH A .....		Itemized Deductions.
1040 SCH B .....		Interest and Ordinary Dividends.
1040 SCH C .....	X	Profit or Loss From Business.
1040 SCH C-EZ .....	X	Net Profit From Business.
1040 SCH D .....		Capital Gains and Losses.
1040 SCH D-1 .....		Continuation Sheet for Schedule D.
1040 SCH E .....	X	Supplemental Income and Loss.
1040 SCH EIC .....		Earned Income Credit.
1040 SCH F .....	X	Profit or Loss From Farming.
1040 SCH H .....	X	Household Employment Taxes.
1040 SCH J .....		Income Averaging for Farmers and Fishermen.
1040 SCH R .....		Credit for the Elderly or the Disabled.
1040 SCH SE .....		Self-Employment Tax.
1040 A .....		U.S. Individual Income Tax Return.
1040ES (NR) .....		U.S. Estimated Tax for Nonresident Alien Individuals.
1040ES (PR) .....		Estimated Federal Tax on Self Employment Income and on Household Employees (Residents of Puerto Rico).
1040 ES-OCR-V .....		Payment Voucher.
1040 ES-OTC .....		Estimated Tax for Individuals.
1040 EZ .....		Income Tax Return for Single and Joint Filers With No Dependents.
1040 NR .....		U.S. Nonresident Alien Income Tax Return.
1040 NR-EZ .....		U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents.
1040 V .....		Payment Voucher.
1040 V-OCR-ES .....		Payment Voucher.
1040 X .....		Amended U.S. Individual Income Tax Return.
1045 .....	X	Application for Tentative Refund.
1116 .....	X	Foreign Tax Credit.
1127 .....	X	Application For Extension of Time For Payment of Tax.
1128 .....	X	Application To Adopt, Change, or Retain a Tax Year.
1310 .....		Statement of Person Claiming Refund Due a Deceased Taxpayer.
2106 .....		Employee Business Expenses.
2106 EZ .....		Unreimbursed Employee Business Expenses.
2120 .....		Multiple Support Declaration.
2210 .....	X	Underpayment of Estimated Tax by Individuals, Estates, and Trusts.
2210 F .....	X	Underpayment of Estimated Tax by Farmers and Fishermen.
2350 .....		Application for Extension of Time To File U.S. Income Tax Return.
2350 SP .....		Solicitud de Prórroga para Presentar la Declaración del Impuesto Personal sobre el Ingreso de los Estados Unidos.
2439 .....	X	Notice to Shareholder of Undistributed Long-Term Capital Gains.
2441 .....		Child and Dependent Care Expenses.
2555 .....		Foreign Earned Income.
2555 EZ .....		Foreign Earned Income Exclusion.
2848 .....	X	Power of Attorney and Declaration of Representative.
3115 .....	X	Application for Change in Accounting Method.
3468 .....	X	Investment Credit.
3520 .....	X	Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts.
3800 .....	X	General Business Credit.
3903 .....		Moving Expenses.
4029 .....		Application for Exemption From Social Security and Medicare Taxes and Waiver of Benefits.
4070 A .....		Employee's Daily Record of Tips.

## APPENDIX—Continued

Forms	Filed by individuals and others	Title
4136 .....	X	Credit for Federal Tax Paid On Fuels.
4137 .....		Social Security and Medicare Tax on Unreported Tip Income.
4255 .....	X	Recapture of Investment Credit.
4361 .....		Application for Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders, and Christian Science Practitioners.
4562 .....	X	Depreciation and Amortization.
4563 .....		Exclusion of Income for Bona Fide Residents of American Samoa.
4684 .....	X	Casualties and Thefts.
4797 .....	X	Sales of Business Property.
4835 .....		Farm Rental Income and Expenses.
4852 .....	X	Substitute for Form W-2, Wage and Tax Statement or Form 1099-R, Distributions From Pension Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
4868 .....		Application for Automatic Extension of Time To File Individual U.S. Income Tax Return.
4868 SP .....		Solicitud de Prórroga Automática para Presentar la Declaración del Impuesto sobre el Ingreso Personal de los Estados Unidos.
4952 .....	X	Investment Interest Expense Deduction.
4970 .....	X	Tax on Accumulation Distribution of Trusts.
4972 .....	X	Tax on Lump-Sum Distributions.
5074 .....		Allocation of Individual Income Tax To Guam or the Commonwealth of the Northern Mariana Islands (CNMI).
5213 .....	X	Election To Postpone Determination as To Whether the Presumption Applies That an Activity Is Engaged in for Profit.
5329 .....		Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts.
5405 .....		First-Time Homebuyer Credit.
5471 .....	X	Information Return of U.S. Persons With Respect To Certain Foreign Corporations.
5471 SCH J .....	X	Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation.
5471 SCH M .....	X	Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons.
5471 SCH O .....	X	Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of Its Stock.
5695 .....		Residential Energy Credits.
5713 .....	X	International Boycott Report.
5713 SCH A .....	X	International Boycott Factor (Section 999(c)(1)).
5713 SCH B .....	X	Specifically Attributable Taxes and Income (Section 999(c)(2)).
5713 SCH C .....	X	Tax Effect of the International Boycott Provisions.
5754 .....	X	Statement by Person(s) Receiving Gambling Winnings.
5884 .....	X	Work Opportunity Credit.
6198 .....	X	At-Risk Limitations.
6251 .....		Alternative Minimum Tax—Individuals.
6252 .....	X	Installment Sale Income.
6478 .....	X	Credit for Alcohol Used as Fuel.
6765 .....	X	Credit for Increasing Research Activities.
6781 .....	X	Gains and Losses From Section 1256 Contracts and Straddles.
8082 .....	X	Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR).
8275 .....	X	Disclosure Statement.
8275 R .....	X	Regulation Disclosure Statement.
8283 .....	X	Noncash Charitable Contributions.
8332 .....		Release of Claim to Exemption for Child of Divorced or Separated Parents.
8379 .....		Injured Spouse Claim and Allocation.
8396 .....		Mortgage Interest Credit.
8453 .....		U.S. Individual Income Tax Declaration for an IRS e-file Return.
8582 .....	X	Passive Activity Loss Limitations.
8582 CR .....	X	Passive Activity Credit Limitations.
8586 .....	X	Low-Income Housing Credit.
8594 .....	X	Asset Acquisition Statement.
8606 .....		Nondeductible IRAs.
8609-A .....	X	Annual Statement for Low-Income Housing Credit.
8611 .....	X	Recapture of Low-Income Housing Credit.
8615 .....		Tax for Certain Children Who Have Investment Income of More Than \$1,800.
8621 .....	X	Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund.
8621-A .....	X	Late Deemed Dividend or Deemed Sale Election by a Passive Foreign Investment Company.
8689 .....		Allocation of Individual Income Tax To the Virgin Islands.
8693 .....	X	Low-Income Housing Credit Disposition Bond.
8697 .....	X	Interest Computation Under the Look-Back Method for Completed Long-Term Contracts.
8801 .....	X	Credit for Prior Year Minimum Tax—Individuals, Estates, and Trusts.

## APPENDIX—Continued

Forms	Filed by individuals and others	Title
8812 .....		Additional Child Tax Credit.
8814 .....		Parents' Election To Report Child's Interest and Dividends.
8815 .....		Exclusion of Interest From Series EE and I U.S. Savings Bonds Issued After 1989.
8818 .....		Optional Form To Record Redemption of Series EE and I U.S. Savings Bonds Issued After 1989.
8820 .....	X	Orphan Drug Credit.
8821 .....	X	Tax Information Authorization.
8822 .....	X	Change of Address.
8824 .....	X	Like-Kind Exchanges.
8826 .....	X	Disabled Access Credit.
8828 .....		Recapture of Federal Mortgage Subsidy.
8829 .....		Expenses for Business Use of Your Home.
8832 .....	X	Entity Classification Election.
8833 .....	X	Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b).
8834 .....	X	Qualified Electric Vehicle Credit.
8835 .....	X	Renewable Electricity and Refined Coal Production Credit.
8838 .....	X	Consent To Extend the Time To Assess Tax Under Section 367—Gain Recognition Statement.
8839 .....		Qualified Adoption Expenses.
8840 .....		Closer Connection Exception Statement for Aliens.
8843 .....		Statement for Exempt Individuals and Individuals With a Medical Condition.
8844 .....	X	Empowerment Zone and Renewal Community Employment Credit.
8845 .....	X	Indian Employment Credit.
8846 .....	X	Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips.
8847 .....	X	Credit for Contributions to Selected Community Development Corporations.
8853 .....		Archer MSAs and Long-Term Care Insurance Contracts.
8854 .....		Initial and Annual Expatriation Information Statement.
8858 .....	X	Information Return of U.S. Persons With Respect to Foreign Disregarded Entities.
8858 SCH M .....	X	Transactions Between Controlled Foreign Disregarded Entity and Filer or Other Related Entities.
8859 .....		District of Columbia First-Time Homebuyer Credit.
8860 .....	X	Qualified Zone Academy Bond Credit.
8861 .....	X	Welfare-to-Work Credit.
8862 .....		Information to Claim Earned Income Credit After Disallowance.
8863 .....		Education Credits.
8864 .....	X	Biodiesel Fuels Credit.
8865 .....	X	Return of U.S. Persons With Respect To Certain Foreign Partnerships.
8865 SCH K-1 .....	X	Partner's Share of Income, Credits, Deductions, etc.
8865 SCH O .....	X	Transfer of Property to a Foreign Partnership.
8865 SCH P .....	X	Acquisitions, Dispositions, and Changes of Interests in a Foreign Partnership.
8866 .....	X	Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method.
8873 .....	X	Extraterritorial Income Exclusion.
8874 .....	X	New Markets Credit.
8878 .....		IRS e-file Signature Authorization for Form 4868 or Form 2350.
8878 SP .....		Autorizacion de firma para presentar por medio del IRS e-file para el Formulario 4868(SP) o el Formulario 2350(SP).
8879 .....		IRS e-file Signature Authorization.
8879 SP .....		Autorizacion de firma para presentar la Declaracion por medio del IRS e-file.
8880 .....		Credit for Qualified Retirement Savings Contributions.
8881 .....	X	Credit for Small Employer Pension Plan Startup Costs.
8882 .....	X	Credit for Employer-Provided Childcare Facilities and Services.
8885 .....		Health Coverage Tax Credit.
8886 .....	X	Reportable Transaction Disclosure Statement.
8888 .....		Allocation of Refund (Including Savings Bond Purchases).
8889 .....		Health Savings Accounts (HSAs).
8891 .....		U.S. Information Return for Beneficiaries of Certain Canadian Registered Retirement Plans.
8896 .....	X	Low Sulfur Diesel Fuel Production Credit.
8898 .....		Statement for Individuals Who Begin or End Bona Fide Residence in a U.S. Possession.
8900 .....	X	Qualified Railroad Track Maintenance Credit.
8903 .....	X	Domestic Production Activities Deduction.
8906 .....		Distills Spirits Credit.
8907 .....		Nonconventional Source Fuel Credit.
8908 .....		Energy Efficient Home Credit.
8910 .....		Alternative Motor Vehicle Credit.
8911 .....		Alternative Fuel Vehicle Refueling Property Credit.
8914 .....		Exemption Amount for Taxpayers Housing Midwestern Displaced Individuals.
8915 .....		Qualified Hurricane Retirement Plan Distribution and Repayments.

## APPENDIX—Continued

Forms	Filed by individuals and others	Title
8917 .....	.....	Tuition and Fees Deduction.
8919 .....	.....	Uncollected Social Security and Medicare Tax on Wages.
8925 .....	X	Report of Employer-Owned Life Insurance Contracts.
8931 .....	X	Agricultural Chemicals Security Credit.
8932 .....	X	Credit for Employer Differential Wage Payments.
9465 .....	.....	Installment Agreement Request.
9465 SP .....	.....	Solicitud para un Plan de Pagos a Plazos.
Notice 2006-52 .....	.....	.....
Notice 160920-05 .....	.....	Deduction for Energy Efficient Commercial Buildings.
Pub 972 Tables .....	.....	Child Tax Credit.
REG-149856-03 .....	.....	Notice of Proposed Rulemaking Dependent Child of Divorced or Separated Parents or Parents Who Live Apart.
SS-4 .....	X	Application for Employer Identification Number.
SS-8 .....	X	Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding.
T (Timber) .....	X	Forest Activities Schedules.
W-4 .....	.....	Employee's Withholding Allowance Certificate.
W-4 P .....	.....	Withholding Certificate for Pension or Annuity Payments.
W-4 S .....	.....	Request for Federal Income Tax Withholding From Sick Pay.
W-4 SP .....	.....	Certificado de Exencion de la Retencion del Empleado.
W-4 V .....	.....	Voluntary Withholding Request.
W-7 .....	.....	Application for IRS Individual Taxpayer Identification Number.
W-7 A .....	.....	Application for Taxpayer Identification Number for Pending U.S. Adoptions.
W-7 SP .....	.....	Solicitud de Numero de Identificacion Personal del Contribuyente del Servicio de Impuestos Internos.

Forms removed from this ICR:

Justification for Addition:

Forms added to this ICR:  
 9465-FS, 9465-FS (SP) Installment  
 Agreement Request

Reason for removal:

[FR Doc. 2012-9778 Filed 4-23-12; 8:45 am]

BILLING CODE 4830-01-P