

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: August 23, 2010.

**R. Joseph Durbala,**  
IRS Tax Analyst.

[FR Doc. 2010-21479 Filed 8-27-10; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[REG-149519-03]

#### 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 regulation of proposed rulemaking, REG-149519-03, Section 707 Regarding Disguised Sales, Generally.

**DATES:** Written comments should be received on or before October 29, 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 regulations 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 [RJJoseph.Durbala@irs.gov](mailto:RJJoseph.Durbala@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Section 707 Regarding Disguised Sales, Generally.

*OMB Number:* 1545-1909.

*Regulation Project Number:* REG-149519-03.

*Abstract:* Section 707(a)(2) provides, in part, that if there is a transfer of money or property by a partner to a partnership and a related transfer of money or property by the partnership to another partner, the transfers will be treated as a disguised sale of a partnership interest between the partners. The regulations provide rules relating to disguised sales of partnership interests and require that the partners or the partnership disclose the transfers and certain assumptions of liabilities, with certain attendant facts, in some situations.

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

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

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

*Estimated Number of Respondents:* 22,500.

*Estimated Time per Respondent:* 2 hours.

*Estimate Total Annual Burden Hours:* 7,500.

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: August 23, 2010.

**R. Joseph Durbala,**  
IRS Tax Analyst.

[FR Doc. 2010-21481 Filed 8-27-10; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[REG-147144-06; (TD 9446)]

#### 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 regulation, REG-147144-06, (TD 9446) Section 1.367(a)-8, Gain Recognition Agreements With Respect to Certain Transfers of Stock or Securities by United States Persons to Foreign Corporations.

**DATES:** Written comments should be received on or before September 29, 2010 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Gerald 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 regulation should be directed to Joel Goldberger, at (202) 927-9368, or at Internal Revenue Service, Room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the Internet at [Joel.P.Goldberger@irs.gov](mailto:Joel.P.Goldberger@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Gain Recognition Agreements With Respect to Certain Transfers of Stock or Securities by United States Persons to Foreign Corporations.

OMB Number: 1545–2056.

Regulation Project Number: REG–147144–06. (TD 9446).

**Abstract:** This document contains final regulations under section 367(a) of the Internal Revenue Code (Code) concerning gain recognition agreements filed by United States persons with respect to transfers of stock or securities to foreign corporations. The regulations finalize temporary regulations published on February 5, 2007 (T.D. 9311, 2007–1 C.B. 635). The regulations primarily affect United States persons that transfer (or have transferred) stock or securities to foreign corporations and that will enter (or have entered) into a gain recognition agreement with respect to such a transfer.

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

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

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

**Estimated Number of Respondents:** 170.

**Estimated Time per Respondent:** 2 hours.

**Estimated Total Annual Burden Hours:** 240.

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: August 20, 2010.

**Gerald Shields,**

*IRS Supervisory Tax Analyst.*

[FR Doc. 2010–21483 Filed 8–27–10; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

**[REG–120616–03 (TD 9346 Final Regulations and Removal of Temporary Regulations)]**

#### 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, REG–120616–03 (TD 9346), Entry of Taxable Fuel, (§§ 48.4081–1 and 48.4081–3).

**DATES:** Written comments should be received on or before October 29, 2010 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Gerald 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 regulation should be directed to Joel Goldberger, at (202) 927–9368, or at Internal Revenue Service, Room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the Internet, at [Joel.P.Goldberger@irs.gov](mailto:Joel.P.Goldberger@irs.gov).

**SUPPLEMENTARY INFORMATION: Title:** Entry of Taxable Fuel.

OMB Number: 1545–1897.

Regulation Project Number: REG–120616–03 (T.D. 9346 Final Regulations and Removal of Temporary Regulations).

**Abstract:** The regulation imposes joint and several liability on the importer of record for the tax imposed on the entry of taxable fuel into the U.S. and revises definition of “enterer”.

**Current Actions:** This is a Final Regulation and Removal of Temporary Regulations.

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

**Affected Public:** Individuals, business or other for-profit organizations, not-for-profit institutions, and Federal, state, local or tribal governments.

**Estimated Number of Respondents:** 1,125.

**Estimated Time per Respondent:** 1 hour, 25 minutes.

**Estimated Total Annual Burden Hours:** 281.

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: August 23, 2010.

**Gerald Shields,**

*IRS Supervisory Tax Analyst.*

[FR Doc. 2010–21484 Filed 8–27–10; 8:45 am]

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