

Abstract: Casinos and card clubs file FinCEN Form 112 (see 1506-0064) for currency transactions in excess of \$10,000 a day pursuant to 31 U.S.C. 5313(a) and 31 CFR 1010.311. The form is used by criminal investigators, and taxation and regulatory enforcement authorities, during the course of investigations involving financial crimes. This action renews the regulation only.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 1.

OMB Number: 1506-0006.

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

Title: Suspicious Activity Report by Casinos and Card Clubs.

Abstract: Under 31 CFR 1021.320, the Treasury is requiring casinos and card clubs with annual gaming revenue of more than \$1,000,000 to report suspicious activities. The FinCEN Form 111 (see 1506-0065) is used by criminal investigators, and taxation and regulatory enforcement authorities, during the course of investigations involving financial crimes. This action renews the regulation only.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 1.

OMB Number: 1506-0029.

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

Title: Suspicious Activity Report by Insurance Companies.

Abstract: Title 31 CFR 1025.320 requires insurance companies to report suspicious activities to the Financial Crimes Enforcement Network. FinCEN Form 111 (see 1506-0065) is an aid to this required reporting providing the filer with a guide in completing this reporting requirement. The form is used by criminal investigators, and taxation and regulatory enforcement authorities, during the course of investigations involving financial crimes. This action renews the regulation only.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 1.

Dawn D. Wolfgang,

Treasury PRA Clearance Officer.

[FR Doc. 2014-30001 Filed 12-22-14; 8:45 am]

BILLING CODE 4810-02-P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

December 18, 2014.

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, Public Law 104-13, on or after the date of publication of this notice.

DATES: Comments should be received on or before January 22, 2015 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 8140, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submission(s) may be obtained by calling (202) 927-5331, email at PRA@treasury.gov, or the entire information collection request may be found at www.reginfo.gov.

Internal Revenue Service (IRS)

OMB Number: 1545-0090.

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

Title: Form 1040-SS—U.S. Self-Employment Tax Return; Form 1040-PR—Planilla para la Declaración de la Contribución Federal sobre el Trabajo por Cuenta Propia (Incluyendo el Crédito Tributario Adicional por Hijos para Residentes Bona Fide de Puerto Rico), and Anejo H-PR (Form 1040-PR)—Contribuciones sobre el Empleo de Empleados Domésticos.

Form: 1040-SS, 1040-PR, Anejo H-PR (Form 1040-PR).

Abstract: Form 1040-SS (Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands) and 1040-PR (Puerto Rico) are used by self-employed individuals to figure and report self-employment tax under IRC chapter 2 of Subtitle A, and provide credit to the taxpayer's social security account. Anejo H-PR is used to compute household employment taxes. Form 1040-SS and Form 1040-PR are also used by bona-fide residents of Puerto Rico to claim the additional child tax credit.

Affected Public: Individuals or households private sector: Businesses or other for-profits, farms.

Estimated Annual Burden Hours: 2,847,448.

OMB Number: 1545-0120.

Type of Review: Revision of a currently approved collection.

Title: Certain Government Payments.

Form: 1099-G.

Abstract: Form 1099-G is used by governments (primarily state and local) to report to the IRS (and notify recipients of) certain payments (e.g., unemployment compensation and income tax refunds). IRS uses the information to insure that the income is being properly reported by the recipients on their returns.

Affected Public: State, Local, and Tribal Governments.

Estimated Annual Burden Hours: 24,709,380.

OMB Number: 1545-0177.

Type of Review: Revision of a currently approved collection.

Title: Casualties and Thefts.

Form: 4684.

Abstract: Form 4684 is used by taxpayers to compute their gain or loss from casualties or thefts, and to summarize such gains and losses. The data is used to verify that the correct gain or loss has been computed.

Affected Public: Individuals or households.

Estimated Annual Burden Hours: 1,830,400.

OMB Number: 1545-0619.

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

Title: Credit for Increasing Research Activities.

Form: 6765.

Abstract: Internal Revenue Code section 38 allows a credit against income tax for an increase in research activities in a trade or business. Form 6765 is used to figure and claim the credit for increasing research activities or to elect the reduced credit under section 280C. An individual, estate, trust, organization, or corporation claiming a credit for increasing research activities; or any S corporation, partnership, estate, or trust that allocates the credit to its shareholders, partners, or beneficiaries must complete this form and attach it to its income tax return.

Affected Public: Private sector: Businesses and other for-profits.

Estimated Annual Burden Hours: 285,281.

OMB Number: 1545-0714.

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

Title: Form 8027—Employers Annual Information Return of Tip Income and Allocated Tips; Form 8027—Transmittal of Employer's Annual Information Return of Tip Income and Allocated Tips.

Form: 8027, 8027-T.

Abstract: To help IRS in its examination of returns filed by tipped employees large food or beverage establishments, they are required to report annually information concerning food or beverage operations receipts and tips reported by employees and in certain cases, the employer must allocate tips to certain employees.

Affected Public: Private sector: Businesses and other for-profits.

Estimated Annual Burden Hours: 488,161.

OMB Number: 1545-1375.

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

Title: TD 8537—Carryover of Passive Activity Losses and Credits and At Risk Losses to Bankruptcy Estates of Individuals.

Abstract: This document contains final regulations relating to the application of carryover of passive activity losses and credits and at risk losses to the bankruptcy estates of individuals. The final regulations affect individual taxpayers who file bankruptcy petitions under chapter 7 or chapter 11 of title 11 of the United States Code and have passive activity losses and credits under section 469 or losses under section 465.

Affected Public: Individuals or households.

Estimated Annual Burden Hours: 100.

OMB Number: 1545-1418.

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

Title: REG-154000-04—Diesel Fuel and Kerosene Excise Tax; Dye Injection.

Abstract: The regulations relate to the diesel fuel and kerosene excise tax and reflect changes made by the American Jobs Creation Act of 2004 (Act) regarding mechanical dye injection systems. Under the Act, diesel fuel and kerosene that are to be used in a nontaxable use must be indelibly dyed by use of a mechanical dye injection system that satisfies the requirements set forth in the regulations.

Affected Public: Private sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 1.

OMB Number: 1545-1435.

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

Title: TD 8706—Electronic Filing of Form W-4.

Abstract: This document contains final regulations relating to Form W-4, Employee's Withholding Allowance Certificate. The final regulations authorize employers to establish electronic systems for use by employees in filing their Forms W-4. The regulations provide employers and employees with guidance necessary to comply with the law. The regulations affect employers that establish electronic systems and their employees.

Affected Public: Private sector:

Businesses or other for-profits.

Estimated Annual Burden Hours: 40,000.

OMB Number: 1545-1490.

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

Title: FI-28-96 (Final) Arbitrage Restrictions on Tax-Exempt Bonds.

Abstract: The recordkeeping requirements are necessary for the Service to determine that an issuer of tax-exempt bonds has not paid more than fair market value for non-purpose investments under section 148 of the Internal Revenue Code.

Affected Public: State, Local, and Tribal Governments.

Estimated Annual Burden Hours: 1,425.

OMB Number: 1545-1796.

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

Title: TD 9084 (REG-106879-00)—Consolidated Loss Recapture Events.

Abstract: This document contains final regulations under section 1503(d) regarding the events that require the recapture of dual consolidated losses. These regulations are issued to facilitate compliance by taxpayers with the dual consolidated loss provisions and generally provide that certain events will not trigger recapture of a dual consolidated loss or payment of the associated interest charge. The regulations provide for the filing of certain agreements in such cases.

Affected Public: Private sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 60.

OMB Number: 1545-1924.

Type of Review: Revision of a currently approved collection.

Title: Biodiesel and Renewable Diesel Fuels Credit.

Form: 8864.

Abstract: Form 8864 is used to figure biodiesel and renewable diesel fuels credit and to claim the credit for the tax year in which the sale or use occurs. This credit consists of the biodiesel credit, renewable diesel credit, biodiesel mixture credit, renewable diesel mixture credit, and small agri-biodiesel

producer credit. IRC section 40A provides a credit for biodiesel or qualified biodiesel mixtures. IRC section 38(b)(17) allows a nonrefundable income tax credit for businesses that sell or use biodiesel. The biodiesel and renewable diesel fuels credit is scheduled expired for fuel sold or used after 2013.

Affected Public: Private sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 110.

OMB Number: 1545-1927.

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

Title: IRS e-file Electronic Funds Withdrawal Authorization for Form 7004.

Form: 8878-A.

Abstract: Form 8878-A is used by a corporate officer or agent and an electronic return originator (ERO) to use a personal identification number (PIN) to authorize an electronic funds withdrawal for a tax payment made with a request to extend the filing due date for a corporate income tax return.

Affected Public: Private sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 505,400.

OMB Number: 1545-1935.

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

Title: Notice 2005-40, Election to Defer Net Experience Loss in a Multiemployer Plan.

Abstract: This notice describes the election that must be filed by an eligible multiemployer plan's enrolled actuary to the Service in order to defer a net experience loss. The notice also describes the notification that must be given to plan participants and beneficiaries, to labor organization, to contributing employers and to the Pension Benefit Guaranty Corporation within 30 days of making an election with the Service and the certification that must be filed if a restricted amendment is adopted.

Affected Public: Private sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 960.

OMB Number: 1545-1937.

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

Title: Notice 2005-41, Guidance Regarding Qualified Intellectual Property Contributions.

Abstract: This notice explains section 170(e)(1)(B)(iii) and 170(m) as added by section 882 of the American Jobs Creation Act of 2004. Under section 170(e)(1)(B)(iii), a donor's initial charitable contribution deduction for a

gift of qualified intellectual property is limited to the lesser of the donor's adjusted basis is the property or its fair market value. Under section 170(m), the donor may claim additional deduction in subsequent years if the property produces income.

Affected Public: Private sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 30.

OMB Number: 1545-1940.

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

Title: RP-2005-26 Revenue Procedure Regarding Extended Period of Limitations for Listed Transaction Situations.

Abstract: This revenue procedure provides procedures that taxpayers and material advisors may use to disclose a listed transaction that the taxpayer previously failed to disclose.

Affected Public: Individuals or households.

Estimated Annual Burden Hours: 430.

Dawn D. Wolfgang,

Treasury PRA Clearance Officer.

[FR Doc. 2014-29986 Filed 12-22-14; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Community Development Financial Institutions Fund

ACTION: Proposed collection; comment request.

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 Community Development Financial Institutions Fund (CDFI) Fund, Department of the Treasury, is soliciting comments concerning the Bank Enterprise Award Program (BEA Program) Application.

DATES: Written comments should be received on or before February 23, 2015 to be assured of consideration.

ADDRESSES: Direct all comments to Bob Ibanez, Program Manager, Bank Enterprise Award Program, at the Community Development Financial Institutions Fund, U.S. Department of the Treasury, 1500 Pennsylvania Avenue NW., Washington, DC 20020, by email to bea@cdfi.treas.gov or by

facsimile to (202) 508-0089. Please note this is not a toll free number.

FOR FURTHER INFORMATION CONTACT:

Requests for additional information should be directed to Bob Ibanez, Program Manager, Bank Enterprise Award Program, at the Community Development Financial Institutions Fund, U.S. Department of the Treasury, 1500 Pennsylvania Avenue NW., Washington, DC 20020, by email to bea@cdfi.treas.gov or by facsimile to (202) 508-0089. Please note this is not a toll free number.

SUPPLEMENTARY INFORMATION:

OMB Number: 1559-0005.

Type of Review: Extension without substantive change.

Title: The Bank Enterprise Award Program Application.

Abstract: The purpose of the BEA Program is to provide an incentive to FDIC-insured depository institutions to increase their activities in the form of loans, investments, services, and technical assistance, within distressed communities and provide financial assistance to community development financial institutions through grants, stock purchases, loans, deposits, and other forms of financial and technical assistance. The CDFI Fund will make awards through the BEA Program to FDIC-insured depository institutions, based upon such institutions' completion of certain qualified activities, as reported in the application. The application will solicit information concerning: Applicants' eligibility to participate in the BEA Program; the quantity (value) of applicants' activities, and the extent to which such activities may be qualified activities; and appropriate supporting documentation. The questions that the application contains, and the information generated thereby, will enable the CDFI Fund to evaluate applicants' activities and determine the extent of applicants' eligibility for a BEA Program award.

Type of Review: Extension without substantive change.

Affected Public: Private Sector: Businesses or other for-profits, Not-for-profit institutions; State, Local, and Tribal Governments.

Estimated Number of Respondents: 75.

Estimated Annual Time per Respondent: 15 hours.

Estimated Total Annual Burden Hours: 1,125 hours.

Requests 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 and may be published on

the CDFI Fund Web site at <http://www.cdfifund.gov>. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the CDFI Fund, including whether the information shall have practical utility; (b) the accuracy of the CDFI Fund'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 technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Authority: 12 U.S.C. 1834a, 4703, 4713, 4717; 12 CFR part 1806.

Dated: December 17, 2014.

Annie Donovan,

Director, Community Development Financial Institutions Fund.

[FR Doc. 2014-29994 Filed 12-22-14; 8:45 am]

BILLING CODE P

DEPARTMENT OF THE TREASURY

Office of Foreign Assets Control

Additional Designations, Foreign Narcotics Kingpin Designation Act

AGENCY: Office of Foreign Assets Control, Treasury.

ACTION: Notice.

SUMMARY: The U.S. Department of the Treasury's Office of Foreign Assets Control (OFAC) is publishing the name of one individual whose property and interests in property has been blocked pursuant to the Foreign Narcotics Kingpin Designation Act (Kingpin Act) (21 U.S.C. 1901-1908, 8 U.S.C. 1182).

DATES: The designation by the Director of OFAC of the one individual identified in this notice pursuant to section 805(b) of the Kingpin Act is effective on December 18, 2014.

FOR FURTHER INFORMATION CONTACT:

Assistant Director, Sanctions Compliance & Evaluation, Office of Foreign Assets Control, U.S. Department of the Treasury, Washington, DC 20020, Tel: (202) 622-2490.

SUPPLEMENTARY INFORMATION:

Electronic and Facsimile Availability

This document and additional information concerning OFAC are available on OFAC's Web site at <http://www.treasury.gov/ofac> or via facsimile through a 24-hour fax-on-demand service at (202) 622-0077.