

## DEPARTMENT OF HOMELAND SECURITY

### U.S. Citizenship and Immigration Services

#### Agency Information Collection Activities: Forms G–1041 and G–1041A, Extension of a Currently Approved Information Collection; Comment Request

**ACTION:** 30-Day Notice of Information Collection Under Review: Forms G–1041 and G–1041A, Genealogy Index Search Request and Genealogy Records Request.

The Department of Homeland Security, U.S. Citizenship and Immigration Services (USCIS) will be submitting the following information collection request to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995. The information collection notice was previously published in the **Federal Register** on February 16, 2012, at 77 FR 9259, allowing for a 60-day public comment period. USCIS did not receive any comments for this information collection.

The purpose of this notice is to allow an additional 30 days for public comments. Comments are encouraged and will be accepted until May 21, 2012. This process is conducted in accordance with 5 CFR 1320.10.

Written comments and/or suggestions regarding the item(s) contained in this notice, especially regarding the estimated public burden and associated response time, should be directed to the Department of Homeland Security (DHS), and to the Office of Information and Regulatory Affairs, Office of Management and Budget (OMB), USCIS Desk Officer. Comments may be submitted to: USCIS, Chief Regulatory Coordinator, Regulatory Coordination Division, Clearance Office, 20 Massachusetts Avenue, Washington, DC 20529. Comments may also be submitted to DHS via facsimile to 202–272–0997 or via email at [uscisfcomment@dhs.gov](mailto:uscisfcomment@dhs.gov), and to the OMB USCIS Desk Officer via facsimile at 202–395–5806 or via email at [oir\\_submission@omb.eop.gov](mailto:oir_submission@omb.eop.gov).

When submitting comments by email please make sure to add OMB Control Number 1615–0096 in the subject box. Written comments and suggestions from the public and affected agencies should address one or more of the following four points:

(1) Evaluate 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;

(2) Evaluate the accuracy of the agency's estimate of the burden of the collection of information, including the validity of the methodology and assumptions used;

(3) Enhance the quality, utility, and clarity of the information to be collected; and

(4) Minimize the burden of the collection of information on those who are to respond, including through the use of appropriate automated, electronic, mechanical, or other technological collection techniques, or other forms of information technology, e.g., permitting electronic submission of responses.

#### Overview of This Information Collection

(1) *Type of Information Collection:* Extension of an existing information collection.

(2) *Title of the Form/Collection:* Genealogy Index Search Request and Genealogy Records Request.

(3) *Agency form number, if any, and the applicable component of the Department of Homeland Security sponsoring the collection:* Forms G–1041 and G–1041A. U.S. Citizenship and Immigration Services.

(4) *Affected public who will be asked or required to respond, as well as a brief abstract:* Primary: Individuals and households. USCIS will use these forms will to facilitate an accurate and timely response to genealogy index search and records requests.

(5) *An estimate of the total number of respondents and the amount of time estimated for an average respondent to respond:*

Form G–1041—2,570 responses (electronically submitted) at .50 hours (30 minutes) per response and 1,080 responses (submitted by mail) at .58 hours (35 minutes).

Form G–1041A—1,683 responses (electronically submitted) at 1 hour (60 minutes) per response and 823 responses (submitted by mail) at 1.08 hours (68 minutes).

(6) *An estimate of the total public burden (in hours) associated with the collection:* 4,483.4 annual burden hours.

If you have additional comments, suggestions, or need a copy of the proposed information collection instrument with instructions, or additional information, please visit the USCIS Web site at: <http://www.regulations.gov/search/index.jsp>.

If additional information is required contact: USCIS, Regulatory Coordination Division, 20

Massachusetts Avenue, Washington, DC 20529, (202) 272–1470.

Dated: April 16, 2012.

**Laura Dawkins,**

*Acting Chief Regulatory Coordinator, Regulatory Coordination Division, Office of Policy and Strategy, U.S. Citizenship and Immigration Services, Department of Homeland Security.*

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## DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

[Docket No. FR–5633–N–01]

### Statutorily Mandated Designation of Qualified Census Tracts for Section 42 of the Internal Revenue Code of 1986

**AGENCY:** Office of the Assistant Secretary for Policy Development and Research, HUD.

**ACTION:** Notice.

**SUMMARY:** This notice designates “Qualified Census Tracts” (QCTs) for purposes of the Low-Income Housing Tax Credit (LIHTC) under Section 42 of the Internal Revenue Code of 1986 for 2013. HUD is making new designation of QCTs at this time on the basis of new data from the 2010 Decennial Census and the 2006–2010 tabulations of American Community Survey (ACS). The 2012 Difficult Development Areas (DDAs) designated in the **Federal Register** notice published on October 27, 2011 (76 FR 66741) are not changed by this notice and remain in effect.

**FOR FURTHER INFORMATION CONTACT:** For questions on how QCTs are designated and on geographic definitions, contact Michael K. Hollar, Senior Economist, Economic Development and Public Finance Division, Office of Policy Development and Research, Department of Housing and Urban Development, 451 Seventh Street SW., Room 8234, Washington, DC 20410–6000; telephone number 202–402–5878, or send an email to [Michael.K.Hollar@hud.gov](mailto:Michael.K.Hollar@hud.gov). For specific legal questions pertaining to Section 42, contact Branch 5, Office of the Associate Chief Counsel, Passthroughs and Special Industries, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC 20224; telephone number 202–622–3040, fax number 202–622–4753. For questions about the “HUB Zones” program, contact Mariana Pardo, Assistant Administrator for Procurement Policy, Office of Government Contracting, Small Business Administration, 409 Third Street SW., Suite 8800, Washington, DC

20416; telephone number 202-205-8885, fax number 202-205-7167, or send an email to [hubzone@sba.gov](mailto:hubzone@sba.gov). A text telephone is available for persons with hearing or speech impairments at 202-708-8339. (These are not toll-free telephone numbers.) Additional copies of this notice and paper copies of the tables listing designated 2013 QCTs are available through HUD User at 800-245-2691 for a small fee to cover duplication and mailing costs.

**Copies Available Electronically:** This notice and additional information about DDAs and QCTs, including the tables listing the 2013 QCTs designated by this notice, are available electronically on the Internet at <http://www.huduser.org/datasets/qct.html>.

#### SUPPLEMENTARY INFORMATION:

##### This Notice

This notice designates QCTs for each of the 50 states, the District of Columbia, and Puerto Rico based on data from the 2010 Decennial Census and the 2006-2010 tabulations of ACS data. HUD is making the designation of QCTs for 2013 earlier than it has in recent years to provide more time for the public to adjust to the revised list of QCTs because QCTs have not changed substantially since 2007, and because the boundaries and numbering of Census Tracts established for the 2010 Decennial Census may differ from those established for the 2000 Census, upon which past QCT designations were based. However, the effective date of the revised list of QCTs will still be the beginning of calendar year 2013 as described in this notice. The list of Census Tracts designated as QCTs by this notice are not published in the **Federal Register**, but are available electronically on the Internet at <http://www.huduser.org/datasets/qct.html>. Paper copies of this notice and the tables listing the 2013 QCTs are available through HUD User at 800-245-2691 for a small fee to cover duplication and mailing costs.

The designations of QCTs under Section 42 of the Internal Revenue Code published in the **Federal Register** on December 12, 2002, (67 FR 76451) for the U.S. Virgin Islands, and on December 19, 2003, (68 FR 70982) for American Samoa, Guam, and the Northern Mariana Islands, remain in effect because data from the 2010 Decennial Census is not available for these areas.

The 2012 DDAs designated in the **Federal Register** notice published on October 27, 2011 (76 FR 66741) are not changed by this notice and remain in effect.

##### 2010 Census and 2006-2010 American Community Survey Data

Data from the 2010 Census on total population of census tracts, metropolitan areas, and the nonmetropolitan parts of states are used in the designation of QCTs. OMB published new metropolitan area definitions incorporating 2000 Census data first in OMB Bulletin No. 03-04 on June 6, 2003, and updated periodically through OMB Bulletin No. 10-02 on December 1, 2009. The FY2012 income limits used to designate QCTs are based on these metropolitan statistical area (MSA) definitions with modifications to account for substantial differences in rental housing markets (and in some cases median income levels) within MSAs. This QCT designation uses the current OMB metropolitan area definitions without modification for purposes of evaluating how many census tracts can be designated under the population cap, but uses the HUD-modified definitions and their associated area median incomes for determining QCT eligibility.

Because the 2010 Decennial Census did not include questions on respondent household income, HUD uses 2006-2010 ACS data to designate QCTs. The ACS tabulates data collected over 5 years to provide estimates of socioeconomic variables for small areas containing fewer than 20,000 persons, like Census Tracts. The 2006-2010 ACS tabulations are the first to be issued according to the same Census Tract geographic boundaries as the 2010 Census tabulations.

##### Background

The U.S. Department of the Treasury (Treasury) and its Internal Revenue Service (IRS) are authorized to interpret and enforce the provisions of the IRC, including the LIHTC found at Section 42 (26 U.S.C. 42). The Secretary of HUD is required to designate DDAs and QCTs by IRC Section 42(d)(5)(B). In order to assist in understanding HUD's mandated designation of DDAs and QCTs for use in administering IRC Section 42, a summary of the section is provided. The following summary does not purport to bind Treasury or the IRS in any way, nor does it purport to bind HUD, since HUD has authority to interpret or administer the IRC only in instances where it receives explicit statutory delegation.

##### Summary of the Low-Income Housing Tax Credit

The LIHTC is a tax incentive intended to increase the availability of low-income housing. IRC Section 42

provides an income tax credit to owners of newly constructed or substantially rehabilitated low-income rental housing projects. The dollar amount of the LIHTC available for allocation by each state (credit ceiling) is limited by population. Each state is allowed a credit ceiling based on a statutory formula indicated at IRC Section 42(h)(3). States may carry forward unallocated credits derived from the credit ceiling for one year; however, to the extent such unallocated credits are not used by then, the credits go into a national pool to be redistributed as additional credit to states satisfying certain criteria. State and local housing agencies allocate the state's credit ceiling among low-income housing buildings whose owners have applied for the credit. Besides IRC Section 42 credits derived from the credit ceiling, states may also provide IRC Section 42 credits to owners of buildings based on the percentage of certain building costs financed by tax-exempt bond proceeds. Credits provided under the tax-exempt bond "volume cap" do not reduce the credits available from the credit ceiling.

The credits allocated to a building are based on the cost of units placed in service as low-income units under particular minimum occupancy and maximum rent criteria. In general, a building must meet one of two thresholds to be eligible for the LIHTC; either: (1) 20 percent of the units must be rent-restricted and occupied by tenants with incomes no higher than 50 percent of the Area Median Gross Income (AMGI), or (2) 40 percent of the units must be rent-restricted and occupied by tenants with incomes no higher than 60 percent of AMGI. The term "rent-restricted" means that gross rent, including an allowance for tenant-paid utilities, cannot exceed 30 percent of the tenant's imputed income limitation (i.e., 50 percent or 60 percent of AMGI). The rent and occupancy thresholds remain in effect for at least 15 years, and building owners are required to enter into agreements to maintain the low-income character of the building for at least an additional 15 years.

The LIHTC reduces income tax liability dollar-for-dollar. It is taken annually for a term of 10 years and is intended to yield a present value of either: (1) 70 percent of the "qualified basis" for new construction or substantial rehabilitation expenditures that are not federally subsidized (as defined in Section 42(i)(2)), or (2) 30 percent of the qualified basis for the cost of acquiring certain existing buildings or projects that are federally subsidized. The actual credit rates are adjusted

monthly for projects placed in service after 1987 under procedures specified in IRC Section 42. Individuals can use the credits up to a deduction equivalent of \$25,000 (the actual maximum amount of credit that an individual can claim depends on the individual's marginal tax rate). For buildings placed in service after December 31, 2007, individuals can use the credits against the alternative minimum tax. Corporations, other than S or personal service corporations, can use the credits against ordinary income tax, and, for buildings placed in service after December 31, 2007, against the alternative minimum tax. These corporations also can deduct losses from the project.

The qualified basis represents the product of the building's "applicable fraction" and its "eligible basis." The applicable fraction is based on the number of low-income units in the building as a percentage of the total number of units, or based on the floor space of low-income units as a percentage of the total floor space of residential units in the building. The eligible basis is the adjusted basis attributable to acquisition, rehabilitation, or new construction costs (depending on the type of LIHTC involved). These costs include amounts chargeable to a capital account that are incurred prior to the end of the first taxable year in which the qualified low-income building is placed in service or, at the election of the taxpayer, the end of the succeeding taxable year. In the case of buildings located in designated DDAs or designated QCTs, eligible basis can be increased up to 130 percent from what it would otherwise be. This means that the available credits also can be increased by up to 30 percent. For example, if a 70 percent credit is available, it effectively could be increased to as much as 91 percent.

Under section 42(d)(5)(B) of the Code, a QCT is any census tract (or equivalent geographic area defined by the Bureau of the Census) in which at least 50 percent of households have an income less than 60 percent of the AMGI or, where the poverty rate is at least 25 percent. There is a limit on the number of QCTs in any Metropolitan Statistical Area ("MSA") that may be designated to receive an increase in eligible basis: all of the designated census tracts within a given MSA may not together contain more than 20 percent of the total population of the MSA. For purposes of HUD designations of QCTs, all non-metropolitan areas in a state are treated as if they constituted a single metropolitan area.

IRC Section 42(d)(5)(B)(v) allows states to award an increase in basis up

to 30 percent to buildings located outside of federally designated DDAs and QCTs if the increase is necessary to make the building financially feasible. This state discretion applies only to buildings allocated credits under the state housing credit ceiling and is not permitted for buildings receiving credits in connection with tax-exempt bonds. Rules for such designations shall be set forth in the LIHTC-allocating agencies' qualified allocation plans (QAPs).

## Explanation of HUD Designation Methodology

### A. Qualified Census Tracts

In developing this list of QCTs, HUD used 2010 Census 100-percent count data on total population, total households, and population in households; the median household income and poverty rate as estimated in the 2006–2010 ACS tabulations; the FY2012 Very Low-Income Limits (VLILs) computed at the HUD Metropolitan FMR Area (HMFA) level<sup>1</sup> to determine tract eligibility; and the MSA definitions published in OMB Bulletin No. 10–02 on December 1, 2009, for determining how many eligible tracts can be designated under the statutory 20 percent population cap.

HUD uses the HMFA-level AMGIs to determine QCT eligibility because the statute, specifically 26 U.S.C. 42(d)(5)(C)(iv)(II), refers to the same section of the Code that defines income for purposes of tenant eligibility and unit maximum rent, specifically 26 U.S.C. 42(g)(4). By rule, the IRS sets these income limits according to HUD's VLILs, which, starting in FY2006 and thereafter, are established at the HMFA level. Similarly, HUD uses the entire MSA to determine how many eligible

tracts can be designated under the 20 percent population cap as required by the statute (26 U.S.C. 42(d)(5)(C)(ii)(III)), which states that MSAs should be treated as singular areas. The QCTs were determined as follows:

1. To be eligible to be designated a QCT, a census tract must have 50 percent of its households with incomes below 60 percent of the AMGI or have a poverty rate of 25 percent or more. HUD calculates 60 percent of AMGI by multiplying by a factor of 1.2 the HMFA or nonmetropolitan county FY2012 VLIL adjusted for inflation to 2010 dollars.

2. For each census tract, whether or not 50 percent of households have incomes below the 60 percent income standard (income criterion) was determined by: (a) Calculating the average household size of the census tract, (b) applying the income standard after adjusting it to match the average household size, and (c) comparing the average-household-size-adjusted income standard to the median household income for the tract reported in the 2006–2010 ACS tabulations.<sup>2</sup> Since 50 percent of households in a tract have incomes above and below the tract median household income, if the tract median household income is less than the average-household-size-adjusted income standard for the tract, then more than 50 percent of households have incomes below the standard.

3. For each census tract, the poverty rate was determined by dividing the population with incomes below the poverty line by the population for whom poverty status has been determined.<sup>3</sup>

4. QCTs are those census tracts in which 50 percent or more of the households meet the income criterion, or 25 percent or more of the population is in poverty, such that the population of all census tracts that satisfy either one or both of these criteria does not exceed 20 percent of the total population of the respective area.

5. In areas where more than 20 percent of the population resides in eligible census tracts, census tracts are designated as QCTs in accordance with the following procedure:

<sup>2</sup> If the confidence interval around the median household income determined from the margin of error for the estimate as published by Census included \$0, HUD determined the tract to be ineligible for evaluation as a QCT under the income criterion due to lack of a reliable income statistic.

<sup>3</sup> If the confidence interval around the estimates of the population for whom poverty status has been determined or the number of persons below poverty included zero persons as determined from the margins of error for the estimates as published by Census, HUD determined the tract to be ineligible for evaluation as a QCT under the poverty rate criterion due to lack of reliable poverty statistics.

<sup>1</sup> FY2012 HUD income limits for very low-income households (very low-income limits, or VLILs) are based on 50 percent of AMGI. In formulating the FY2012 Fair Market Rents (FMRs) and VLILs, HUD modified the current OMB definitions of MSAs to account for substantial differences in rents among areas within each new MSA that were in different FMR areas under definitions used in prior years. HUD formed these "HUD Metro FMR Areas" (HMFAs) in cases where one or more of the parts of newly defined MSAs that previously were in separate FMR areas had 2000 Census based 40th-percentile recent-mover rents that differed, by 5 percent or more, from the same statistic calculated at the MSA level. In addition, a few HMFAs were formed on the basis of very large differences in AMGIs among the MSA parts. All HMFAs are contained entirely within MSAs. All nonmetropolitan counties are outside of MSAs and are not broken up by HUD for purposes of setting FMRs and VLILs. (Complete details on HUD's process for determining FY2012 FMR areas and FMRs are available at <http://www.huduser.org/portal/datasets/fmr/fmrs/docsys.html&data=fmr12>. Complete details on HUD's process for determining FY2012 income limits are available at <http://www.huduser.org/portal/datasets/il/il12/index.html>.)

a. Eligible tracts are placed in one of two groups. The first group includes tracts that satisfy both the income and poverty criteria for QCTs. The second group includes tracts that satisfy either the income criterion or the poverty criterion, but not both.

b. Tracts in the first group are ranked from lowest to highest by the ratio of the tract average-household-size-adjusted income limit to the median household income. Then, tracts in the first group are ranked from lowest to highest by the poverty rate. The two ranks are averaged to yield a combined rank. The tracts are then sorted on the combined rank, with the census tract with the highest combined rank being placed at the top of the sorted list. In the event of a tie, more populous tracts are ranked above less populous ones.

c. Tracts in the second group are ranked from lowest to highest by the ratio of the tract average-household-size-adjusted income limit to the median household income. Then, tracts in the second group are ranked from lowest to highest by the poverty criterion. The two ranks are then averaged to yield a combined rank. The tracts are then sorted on the combined rank, with the census tract with the highest combined rank being placed at the top of the sorted list. In the event of a tie, more populous tracts are ranked above less populous ones.

d. The ranked first group is stacked on top of the ranked second group to yield a single, concatenated, ranked list of eligible census tracts.

e. Working down the single, concatenated, ranked list of eligible tracts, census tracts are designated until the designation of an additional tract would cause the 20 percent limit to be exceeded. If a census tract is not designated because doing so would raise the percentage above 20 percent, subsequent census tracts are then considered to determine if one or more census tract(s) with smaller population(s) could be designated without exceeding the 20 percent limit.

#### *B. Exceptions to OMB Definitions of MSAs and Other Geographic Matters*

As stated in OMB Bulletin No. 10–02 defining metropolitan areas:

“OMB establishes and maintains the definitions of Metropolitan \* \* \* Statistical Areas, \* \* \* solely for statistical purposes \* \* \* OMB does not take into account or attempt to anticipate any non-statistical uses that may be made of the definitions[.] In cases where \* \* \* an agency elects to use the Metropolitan \* \* \* Area definitions in nonstatistical programs, it is the sponsoring agency’s responsibility to ensure that the definitions are appropriate for such use. An

agency using the statistical definitions in a nonstatistical program may modify the definitions, but only for the purposes of that program. In such cases, any modifications should be clearly identified as deviations from the OMB statistical area definitions in order to avoid confusion with OMB’s official definitions of Metropolitan \* \* \* Statistical Areas.”

Following OMB guidance, the estimation procedure for the FY2012 VLILs incorporates the current OMB definitions of metropolitan areas based on the new Core-Based Statistical Area (CBSA) standards, but makes adjustments to the definitions in order to separate subparts of these areas in cases where FMRs (and in a few cases, VLILs) would otherwise change significantly if the new area definitions were used without modification. In CBSAs where sub-areas are established, it is HUD’s view that the geographic extent of the housing markets are not yet the same as the geographic extent of the CBSAs, but may become so in the future as the social and economic integration of the CBSA component areas increases.

The geographic baseline for the new estimation procedure is the CBSA Metropolitan Areas (referred to as Metropolitan Statistical Areas or MSAs) and CBSA Non-Metropolitan Counties (non-metropolitan counties include the county components of Micropolitan CBSAs where the counties are generally assigned separate FMRs). The proposed HUD-modified CBSA definitions allow for sub-area FMRs within MSAs based on the boundaries of “Old FMR Areas” (OFAs) within the boundaries of new MSAs. (OFAs are the FMR areas defined for the FY2005 FMRs. Collectively, they include June 30, 1999, OMB-definition Metropolitan Statistical Areas and Primary Metropolitan Statistical Areas (old definition MSAs/PMSAs), metropolitan counties deleted from old definition MSAs/PMSAs by HUD for FMR-setting purposes, and counties and county parts outside of old definition MSAs/PMSAs referred to as non-metropolitan counties.) Sub-areas of MSAs are assigned their own FMRs when the sub-area 2000 Census Base FMR differs significantly from the MSA 2000 Census Base FMR (and in some cases where the 2000 Census base AMGI differs significantly from the MSA 2000 Census Base AMGI). MSA subareas, and the remaining portions of MSAs after sub-areas have been determined, are referred to as “HUD Metro FMR Areas (HMFAs)” to distinguish these areas from OMB’s official definition of MSAs.

In the New England states (Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, and Vermont), HMFAs are defined according

to county subdivisions or minor civil divisions (MCDs), rather than county boundaries. However, since no part of a HMFA is outside an OMB-defined, county-based MSA, all New England nonmetropolitan counties are kept intact for purposes of designating Nonmetropolitan QCTs.

#### **Future Designations**

QCTs are designated periodically as new data become available, or as metropolitan area definitions change. QCTs are being updated at this time to reflect the availability of 2010 Decennial Census data on population and 2006–2010 ACS data on tract median household incomes and poverty rates.

#### **Effective Date**

The 2013 lists of QCTs are effective:

- (1) For allocations of credit after December 31, 2012; or
- (2) For purposes of IRC Section 42(h)(4), if the bonds are issued and the building is placed in service after December 31, 2012.

If an area is not on a subsequent list of QCTs, the 2013 lists are effective for the area if:

- (1) The allocation of credit to an applicant is made no later than the end of the 365-day period after the applicant submits a complete application to the LIHTC-allocating agency, and the submission is made before the effective date of the subsequent lists; or
- (2) For purposes of IRC Section 42(h)(4), if:

(a) The bonds are issued or the building is placed in service no later than the end of the 365-day period after the applicant submits a complete application to the bond-issuing agency, and

(b) The submission is made before the effective date of the subsequent lists, provided that both the issuance of the bonds and the placement in service of the building occur after the application is submitted.

An application is deemed to be submitted on the date it is filed if the application is determined to be complete by the credit-allocating or bond-issuing agency. A “complete application” means that no more than *de minimis* clarification of the application is required for the agency to make a decision about the allocation of tax credits or issuance of bonds requested in the application.

In the case of a “multiphase project,” the QCT status of the site of the project that applies for all phases of the project is that which applied when the project received its first allocation of LIHTC. For purposes of IRC Section 42(h)(4), the QCT status of the site of the project

that applies for all phases of the project is that which applied when the first of the following occurred: (a) The building(s) in the first phase were placed in service, or (b) the bonds were issued.

For purposes of this notice, a “multiphase project” is defined as a set of buildings to be constructed or rehabilitated under the rules of the LIHTC and meeting the following criteria:

(1) The multiphase composition of the project (i.e., total number of buildings and phases in project, with a description of how many buildings are to be built in each phase and when each phase is to be completed, and any other information required by the agency) is made known by the applicant in the first application of credit for any building in the project, and that applicant identifies the buildings in the project for which credit is (or will be) sought;

(2) The aggregate amount of LIHTC applied for on behalf of, or that would eventually be allocated to, the buildings on the site exceeds the one-year limitation on credits per applicant, as defined in the Qualified Allocation Plan (QAP) of the LIHTC-allocating agency, or the annual per-capita credit authority of the LIHTC allocating agency, and is the reason the applicant must request multiple allocations over 2 or more years; and

(3) All applications for LIHTC for buildings on the site are made in immediately consecutive years.

Members of the public are hereby reminded that the Secretary of Housing and Urban Development, or the Secretary’s designee, has sole legal authority to designate DDAs and QCTs, by publishing lists of geographic entities as defined by, in the case of DDAs, the several states and the governments of the insular areas of the United States and, in the case of QCTs, by the Census Bureau; and to establish the effective dates of such lists. The Secretary of the Treasury, through the IRS thereof, has sole legal authority to interpret, and to determine and enforce compliance with the IRC and associated regulations, including **Federal Register** notices published by HUD for purposes of designating DDAs and QCTs. Representations made by any other entity as to the content of HUD notices designating DDAs and QCTs that do not precisely match the language published by HUD should not be relied upon by taxpayers in determining what actions are necessary to comply with HUD notices.

The designations of DDAs under IRC Section 42, published in the **Federal**

**Register** on October 27, 2011 (76 FR 66741), remain in effect.

#### Interpretive Examples of Effective Date

For the convenience of readers of this notice, interpretive examples are provided below to illustrate the consequences of the effective date in areas that gain or lose QCT status.

(Case A) Project A is located in a 2012 QCT that is NOT a designated QCT in 2013. A complete application for tax credits for Project A is filed with the allocating agency on November 15, 2012. Credits are allocated to Project A on October 30, 2013. Project A is eligible for the increase in basis accorded a project in a 2012 QCT because the application was filed BEFORE January 1, 2013 (the effective date for the 2013 QCT lists), and because tax credits were allocated no later than the end of the 365-day period after the filing of the complete application for an allocation of tax credits.

(Case B) Project B is located in a 2012 QCT that is NOT a designated QCT in 2013 or 2014. A complete application for tax credits for Project B is filed with the allocating agency on December 1, 2012. Credits are allocated to Project B on March 30, 2014. Project B is NOT eligible for the increase in basis accorded a project in a 2012 QCT because, although the application for an allocation of tax credits was filed BEFORE January 1, 2013 (the effective date of the 2013 QCT lists), the tax credits were allocated later than the end of the 365-day period after the filing of the complete application.

(Case C) Project C is located in a 2013 QCT that was not a QCT in 2012. Project C was placed in service on November 15, 2012. A complete application for tax-exempt bond financing for Project C is filed with the bond-issuing agency on January 15, 2013. The bonds that will support the permanent financing of Project C are issued on September 30, 2013. Project C is NOT eligible for the increase in basis otherwise accorded a project in a 2013 QCT, because the project was placed in service BEFORE January 1, 2013.

(Case D) Project D is located in an area that is a QCT in 2012, but is NOT a QCT in 2013. A complete application for tax-exempt bond financing for Project D is filed with the bond-issuing agency on October 30, 2012. Bonds are issued for Project D on April 30, 2013, but Project D is not placed in service until January 30, 2014. Project D is eligible for the increase in basis available to projects located in 2012 QCTs because: (1) One of the two events necessary for triggering the effective

date for buildings described in Section 42(h)(4)(B) of the IRC (the two events being bonds issued and buildings placed in service) took place on April 30, 2013, within the 365-day period after a complete application for tax-exempt bond financing was filed, (2) the application was filed during a time when the location of Project D was in a QCT, and (3) both the issuance of the bonds and placement in service of Project D occurred after the application was submitted.

(Case E) Project E is a multiphase project located in a 2012 QCT that is NOT a designated QCT in 2013. The first phase of Project E received an allocation of credits in 2012, pursuant to an application filed March 15, 2012, which describes the multiphase composition of the project. An application for tax credits for the second phase of Project E is filed with the allocating agency by the same entity on March 15, 2013. The second phase of Project E is located on a contiguous site. Credits are allocated to the second phase of Project E on October 30, 2013. The aggregate amount of credits allocated to the two phases of Project E exceeds the amount of credits that may be allocated to an applicant in one year under the allocating agency’s QAP and is the reason that applications were made in multiple phases. The second phase of Project E is, therefore, eligible for the increase in basis accorded a project in a 2012 QCT, because it meets all of the conditions to be a part of a multiphase project.

(Case F) Project F is a multiphase project located in a 2012 QCT that is NOT a designated QCT in 2013. The first phase of Project F received an allocation of credits in 2012, pursuant to an application filed March 15, 2012, which does not describe the multiphase composition of the project. An application for tax credits for the second phase of Project F is filed with the allocating agency by the same entity on March 15, 2014. Credits are allocated to the second phase of Project F on October 30, 2014. The aggregate amount of credits allocated to the two phases of Project F exceeds the amount of credits that may be allocated to an applicant in one year under the allocating agency’s QAP. The second phase of Project F is, therefore, NOT eligible for the increase in basis accorded a project in a 2012 QCT, since it does not meet all of the conditions for a multiphase project, as defined in this notice. The original application for credits for the first phase did not describe the multiphase composition of the project. Also, the application for credits for the second phase of Project F was not made in the

year immediately following the first phase application year.

### Findings and Certifications

#### *Environmental Impact*

In accordance with 40 CFR 1508.4 of the regulations of the Council on Environmental Quality and 24 CFR 50.19(c)(6) of HUD's regulations, the policies and procedures contained in this notice provide for the establishment of fiscal requirements or procedures that do not constitute a development decision affecting the physical condition of specific project areas or building sites and, therefore, are categorically excluded from the requirements of the National Environmental Policy Act, except for extraordinary circumstances, and no Finding of No Significant Impact is required.

#### *Federalism Impact*

Executive Order 13132 (entitled "Federalism") prohibits an agency from publishing any policy document that has federalism implications if the document either imposes substantial direct compliance costs on state and local governments and is not required by statute, or the document preempts state law, unless the agency meets the consultation and funding requirements of section 6 of the executive order. This notice merely designates DDAs as required under Section 42 of the IRC, as amended, for the use by political subdivisions of the states in allocating the LIHTC. This notice also details the technical methodology used in making such designations. As a result, this notice is not subject to review under the order.

Dated: April 13, 2012.

**Raphael W. Bostic,**

*Assistant Secretary for Policy Development and Research.*

[FR Doc. 2012-9630 Filed 4-19-12; 8:45 am]

**BILLING CODE 4210-67-P**

## DEPARTMENT OF THE INTERIOR

### Office of the Secretary

#### **Invasive Species Advisory Committee**

**AGENCY:** Office of the Secretary, Interior.

**ACTION:** Notice of Public Meetings of the Invasive Species Advisory Committee.

**SUMMARY:** Pursuant to the provisions of the Federal Advisory Committee Act, notice is hereby given of meetings of the Invasive Species Advisory Committee (ISAC). Comprised of 30 nonfederal invasive species experts and

stakeholders from across the nation, the purpose of the Advisory Committee is to provide advice to the National Invasive Species Council, as authorized by Executive Order 13112, on a broad array of issues related to preventing the introduction of invasive species and providing for their control and minimizing the economic, ecological, and human health impacts that invasive species cause. The Council is co-chaired by the Secretary of the Interior, the Secretary of Agriculture, and the Secretary of Commerce. The duty of the Council is to provide national leadership regarding invasive species issues.

**Purpose of Meeting:** The meeting will be held on May 22-24, 2012 in Portland, Oregon, and will focus primarily on invasive species in the Pacific Northwest. A "systems thinking" approach to this meeting in both ecological and management contexts, will center on topics that: (1) Pertain to invasive species issues at the community and ecosystem level; or that, (2) holistically address prevention, eradication, control and restoration activities within the region. A copy of the meeting agenda is available on the NISC Web site, [www.invasivespecies.gov](http://www.invasivespecies.gov).

**DATES:** Meeting of the Invasive Species Advisory Committee: Tuesday, May 22, 2012 and Thursday, May 24, 2012; beginning at approximately 8 a.m., and ending at approximately 5 p.m. each day. Members will be participating in an off-site field tour on Wednesday, May 23, 2012. *The field tour is closed to the public.*

**ADDRESSES:** The Benson Hotel, 309 SW Broadway, Portland, Oregon 97205. The general session on May 22, 2012 and May 24, 2012 will be held in the Crystal Ballroom.

#### **FOR FURTHER INFORMATION CONTACT:**

Kelsey Brantley, National Invasive Species Council Program Specialist and ISAC Coordinator, (202) 513-7243; Fax: (202) 371-1751.

Dated: April 16, 2012.

**Lori C. Williams,**

*Executive Director, National Invasive Species Council.*

[FR Doc. 2012-9546 Filed 4-19-12; 8:45 am]

**BILLING CODE 4310-RK-P**

## DEPARTMENT OF THE INTERIOR

### Fish and Wildlife Service

[FWS-R8-R-2011-N276;  
FGRS1261080000V5-123-FF08RSFC00]

#### **Sears Point Wetland and Watershed Restoration Project, Sonoma County, CA; Final Environmental Impact Report and Environmental Impact Statement**

**AGENCY:** Fish and Wildlife Service, Interior.

**ACTION:** Notice of availability.

**SUMMARY:** We, the U.S. Fish and Wildlife Service (Service) and the California Department of Fish and Game (CDFG), in cooperation with the Sonoma Land Trust (SLT), announce that a final environmental impact report and environmental impact statement (EIR/EIS) for the Sears Point Wetland and Watershed Restoration Project is now available. The final EIR/EIS, which we prepared and now announce in accordance with the National Environmental Policy Act of 1969 (NEPA), describes the restoration of approximately 2,300 acres (ac) of former farmland located in Sonoma County, California, near the San Pablo Bay. The final EIR/EIS responds to all comments we received on the draft document. The restoration project, which would be implemented by the SLT, would restore natural estuarine ecosystems on diked baylands, while providing public access and recreational and educational opportunities compatible with ecological and cultural resources protection. The U.S. Army Corps of Engineers, San Francisco District, and the National Marine Fisheries Service of the National Oceanic and Atmospheric Administration are cooperating agencies on the final EIR/EIS.

**ADDRESSES:** The Final EIR/EIS is available at:

- Refuge Headquarters Office, San Pablo Bay National Wildlife Refuge, 2100 Highway 37, Petaluma, CA 94954; (707) 769-4200.
- San Francisco Bay National Wildlife Refuge Complex, 9500 Thornton Avenue, Newark, CA 94560; (510) 792-0222.
- John F. Kennedy Public Library, 505 Santa Clara, Vallejo, CA 94590.
- Internet: [www.sonomalandtrust.org](http://www.sonomalandtrust.org).

**FOR FURTHER INFORMATION CONTACT:** Don Brubaker, Refuge Manager, San Pablo Bay NWR, (707) 769-4200 x100 (phone); [don\\_brubaker@fws.gov](mailto:don_brubaker@fws.gov) (email), or Julian Meisler, Baylands Program Manager, Sonoma Land Trust, at (707) 526-6930 x109 (phone); [julian@sonomalandtrust.org](mailto:julian@sonomalandtrust.org) (email).

**SUPPLEMENTARY INFORMATION:**