Written comments may be submitted by hand or by mail to the Docket Clerk, U.S. Department of Transportation, Docket Operations, M-30, West Building Ground Floor, Room W12–140, 1200 New Jersey Avenue, SE., Washington, DC 20590. You may also send comments electronically via the Internet at http://www.regulations.gov http://smses.dot.gov/submit/. All comments will become part of this docket and will be available for inspection and copying at the above address between 10 a.m. and 5 p.m., e.t., Monday through Friday, except Federal holidays. An electronic version of this document and all documents entered into this docket is available on the World Wide Web at http:// www.regulations.gov.

FOR FURTHER INFORMATION CONTACT:

Joann Spittle, U.S. Department of Transportation, Maritime Administration, 1200 New Jersey Avenue, SE., Room W21–203, Washington, DC 20590. Telephone 202–366–5979.

SUPPLEMENTARY INFORMATION: As described by the applicant the intended service of the vessel COMFORTABLY NUMB is:

Intended Commercial Use of Vessel: "crewed and uncrewed sailing charters." Geographic Region: "ME, NH, MA, RI, CT, NY, NJ, DE, MD, VA, NC, SC, GA, FL, AL, MS, LA, TX, Puerto Rico."

Privacy Act

Anyone is able to search the electronic form of all comments received into any of our dockets by the name of the individual submitting the comment (or signing the comment, if submitted on behalf of an association, business, labor union, etc.). You may review DOT's complete Privacy Act Statement in the **Federal Register** published on April 11, 2000 (Volume 65, Number 70; Pages 19477–78).

Date: July 13, 2010.

By Order of the Maritime Administrator. **Murray Bloom,**

Acting Secretary, Maritime Administrator. [FR Doc. 2010–17715 Filed 7–20–10; 8:45 am] BILLING CODE 4910–81–P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

July 15, 2010.

The Department of the Treasury will submit the following public information collection requirements to OMB for review and clearance under the Paperwork Reduction Act of 1995,

Public Law 104–13 on or after the date of publication of this notice. A copy of the submissions may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding these information collections should be addressed to the OMB reviewer listed and to the Treasury PRA Clearance Officer, Department of the Treasury, 1750 Pennsylvania Avenue, NW., Suite 11010, Washington, DC 20220.

Dates: Written comments should be received on or before August 20, 2010 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545–NEW. Type of Review: New Collection requesting OMB control number.

Title: RP–12512–09 Rules for Certain Rental Real Estate Activities.

Abstract: This Revenue Procedure grants relief under § 1.469–9(g) for certain taxpayers to make late elections to treat all interests in rental real estate as a single rental real estate activity.

Respondents: Individuals or Households.

Estimated Total Burden Hours: 300 hours.

OMB Number: 1545-0959.

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

Title: LR–213–76 (T.D. 8095) Estate and Gift Taxes; Qualified Disclaimers of Property.

Abstract: 26 U.S.C. 2518 allows a person to disclaim an interest in property received by gift or inheritance. The interest is treated as if the disclaimant never received or transferred such interest for Federal gift tax purposes. A qualified disclaimer must be in writing and delivered to the transferor or trustee.

Respondents: Individuals or households.

Estimated Total Burden Hours: 1,000 hours.

OMB Number: 1545–1038. Type of Review: Revision of a currently approved collection.

Title: Annual Certification of a Qualified Residential Rental Project.

Form: 8703.

Abstract: Operators of qualified residential projects will use this form to certify annually that their projects meet the requirements of IRC section 142(d). Operators are required to file this certification under section 142(d)(7). Operators must indicate on the form the specific "set-aside" test the bond issuer elected under 26 U.S.C. 142(d) for the project period. They must also indicate the percentage of low-income units in the residential rental project.

Respondents: Private Sector:
Businesses or other for-profits.
Estimated Total Burden Hours: 76,620
hours.

OMB Number: 1545–1709. Type of Review: Revision of a currently approved collection.

Title: Application for Extension of Time to File an Exempt Organization Return (Form-8868).

Form: 8868.

Abstract: 26 U.S.C. 6081 of the Internal Revenue Code grants a reasonable extension of time for filing any return. This form is used by fiduciaries and certain exempt organizations, to request an extension of time to file their returns. The information is used to determine whether the extension should be granted.

Respondents: Private Sector: Not-for-profit institutions.

Estimated Total Burden Hours: 1,291,497 hours.

OMB Number: 1545–1715. Type of Review: Extension without change of a currently approved collection.

Title: Tip Rate Determination Agreement (for use by employers in the food and beverage industry).

Abstract: Information is required by the Internal Revenue Service in its tax compliance efforts to assist employers and their employees in understanding and complying with section 26 U.S.C. 6053(a), which requires employees to report all their tips monthly to their employers.

Respondents: Private Sector: Businesses or other for-profits. Estimated Total Burden Hours: 1,737 hours.

OMB Number: 1545–1716.

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

Title: Notice 2001–1, Employer-designed Tip Reporting Program for the Food and Beverage Industry (EmTRAC).

Abstract: Information is required by the Internal Revenue Service in its compliance efforts to assist employers and their employees in understanding and complying with section 6053(a), which requires employees to report all their tips monthly to their employers.

Respondents: Private Sector: Businesses or other for-profits. Estimated Total Burden Hours: 870

OMB Number: 1545–1721. Type of Review: Revision of a currently approved collection.

Title: Taxable REIT Subsidiary Election.

Form: 8875.

hours

Abstract: A corporation and a REIT use Form 8875 to jointly elect to have the corporation treated as a taxable REIT subsidiary as provided in 26 U.S.C. 856(1).

Respondents: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 9,980 hours.

OMB Number: 1545-1875.

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

Title: Revenue Procedure 2004–12, Health Insurance Costs of Eligible Individuals.

Abstract: Revenue Procedure 2004–12 informs states how to elect a health program to be qualified health insurance for purposes of the health coverage tax credit (HCTC) under section 35 of the Internal Revenue Code. The collection of information is voluntary. However, if a state does not make an election, eligible residents of the state may be impeded in their efforts to claim the HCTC.

Respondents: State, Local, and Tribal Governments.

Estimated Total Burden Hours: 26 hours.

OMB Number: 1545–2040.

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

Title: Revenue Procedure Granting Automatic Consent to change certain elections relating to the apportionment of interest expense and research and experimental expenditures.

Abstract: This revenue procedure provides the administrative procedure under which a taxpayer may obtain automatic consent to change: (a) From the fair market value method under $\S 1.861-8T(c)(2)$ or from the alternative tax book value method under § 1.861-9(i)(1) to apportion interest expense or (b) from the sales method or the optional gross income methods under § 1.861–17(c) and (d) to apportion research and experimental expenditures. This revenue procedure is effective for either (a) a taxpayer's first taxable year beginning after December 31, 2004 (the taxpayer's 2005 taxable year); or (b) a taxpayer's taxable year immediately following the taxpayer's 2005 taxable year, but, in such case, a taxpayer will not be provided automatic consent to change any election that first took effect with respect to the taxpayer's 2005 taxable year. This revenue procedure is effective only if the taxpayer attaches the statement(s) to Form 1118 or Form 1116, whichever is applicable, by the later of: (a) One year after the date this revenue procedure is

published, or (b) the due date (including extensions) of the taxpayer's income tax return to which the statement(s) relates; and if the taxpayer maintains all necessary documentation to establish change and qualification. The reporting and recordkeeping requirements imposed by this revenue procedure will enable the IRS to identify eligibility to use the procedure and the years for which the new method or methods is being adopted.

Respondents: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 100

OMB Number: 1545-0782.

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

Title: LR-7 (TD 6629) Final, Limitation on Reduction in Income Tax Liability Incurred to the Virgin Islands.

Abstract: The Tax Reform Act of 1986 repealed the mandatory reporting and recordkeeping requirements of section 934(d)(1954 Code). The prior exception to the general rule of section 934 (1954 Code) to prevent the Government of the U.S. Virgin Islands from granting tax rebates with regard to taxes attributable to income derived from sources within the U.S. was contingent upon the taxpayer's compliance with the reporting requirements of section 934(d).

Respondents: Individuals or households.

Estimated Total Burden Hours: 185 hours.

OMB Number: 1545-1068.

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

Title: INTL-362-88 (T.D. 8618)(Final) Definition of a Controlled Foreign Corporation, Foreign Base Company Income, and Foreign Personal Holding Company Income of a Controlled Foreign Corporation.

Abstract: The election and recordkeeping requirements are necessary to exclude certain high-taxed or active business income from subpart F income or to include certain income in the appropriate category of subpart F income. The recordkeeping and election procedures allow the U.S. shareholders and the IRS to know the amount of the controlled foreign corporation's subpart F income.

Respondents: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 50,417 hours.

OMB Number: 1545-1132.

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

Title: INTL-536-89 (T.D. 8300) (Final) Registration Requirements with Respect to Certain Debt Obligations; Application of Repeal of 30 Percent Withholding by the Tax Reform Act of 1984.

Abstract: The Internal Revenue Service needs the information in order to ensure that purchasers of bearer obligations are not U.S. persons (other than those permitted to hold obligations under section 165(j) and to ensure that U.S. persons holding bearer obligations properly report income and gain on such obligations.

Respondents: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 850 hours.

OMB Number: 1545–2043. Type of Review: Revision of a currently approved collection.

Title: Form 8879–B, IRS e-file Signature Authorization for Form 1065– B

Form: 8879-B

Abstract: Tax year 2006 is the first year that filers of Form 1065–B (electing large partnerships) can file electronically. Form 8879–B is used when a personal identification number (PIN) will be used to electronically sign the electronic tax return, and, if applicable, consent to an electronic funds withdrawal.

Respondents: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 273 hours.

OMB Number: 1545–1836.

Type of Review: Revision of a currently approved collection.

Title: Support Schedule for Advance Ruling Period.

Form: 8734.

Abstract: Form 8734 is used by charitable exempt organizations to furnish financial information supporting its qualification of public charity status under 26 U.S.C. 509 and that the IRS can use to classify a charity as a public charity.

Respondents: Private Sector: Not-for-profit institutions.

Estimated Total Burden Hours: 97,411 hours.

OMB Number: 1545-1735.

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

Title: Revenue Procedure 2001–20, Voluntary Compliance on Alien Withholding Program (VCAP).

Abstract: The revenue procedure will improve voluntary compliance of colleges and universities in connection with their obligations to report withhold and pay taxes due on compensation paid to foreign students and scholars

(nonresident aliens). The revenue procedure provides an optional opportunity for colleges and universities which have not fully complied with their tax obligations concerning nonresident aliens to self-audit and come into compliance with applicable reporting and payment requirements.

Respondents: Private Sector: Not-for-

profit institutions.

Estimated Total Burden Hours: 346.500 hours.

OMB Number: 1545-1877.

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

Title: Revenue Procedure 2004–18, Average Area Purchase Price Safe Harbors and Nationwide Purchase Prices under section 143.

Abstract: Revenue Procedure 2004–18 provides issuers of qualified mortgage bonds, as defined in section 143(a) of the Internal Revenue Code, and issuers of mortgage credit certificates, as defined in section 25(c), with: (1) Nationwide average purchase prices for residences located in the United States; and (2) average area purchase price safe harbors for residences located in statistical areas in each state, the District of Columbia, Puerto Rico, the Northern Mariana Islands, American Samoa, the Virgin Islands, and Guam.

Respondents: State, Local, and Tribal Governments.

Estimated Total Burden Hours: 15 hours.

OMB Number: 1545-2041.

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

Title: Expenses Paid by Certain Whaling Captains in Support of Native Alaskan Subsistence Whaling.

Abstract: This document provides guidelines under section 170(n) for substantiating certain expenses of carrying out sanctioned whaling activities.

Respondents: Individuals or households.

Estimated Total Burden Hours: 48 hours.

OMB Number: 1545-2049.

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

Title: Notice 2006–107— Diversification Requirements for Qualified Defined Contribution Plans. Holding Publicly Traded Employer Securities.

Abstract: This notice contains two model forms that may be used by employers to notify plan participants of their diversification rights under sections 901 and 507 of the Pension Protection Act of 2006.

Respondents: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 7,725 hours.

OMB Number: 1545–1589.

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

Title: Revenue Procedure 98–19, Exceptions to the notice and reporting requirements of section 6033(e)(1) and the tax imposed by section 6033(e)(2).

Abstract: Revenue Procedure 98–19 provides guidance to organizations exempt from taxation under section 501(a) of the Internal Revenue Code of 1986 on certain exceptions from the reporting and notice requirements of section 6033(e)(1) and the tax imposed by section 6033(e)(2).

Respondents: Private Sector: Not-for-profit institutions.

Estimated Total Burden Hours: 150,000 hours.

OMB Number: 1545-1592.

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

Title: Revenue Procedure 98–20, Certification for No Information Reporting on the Sale of a Principal Residence.

Abstract: The revenue procedure applies only to the sale of a principal residence for \$250,000 or less (\$500,000 or less if the seller is married). The revenue procedure provides the written assurances that are acceptable to the Service for exempting a real estate reporting person from information reporting requirements for the sale of a principal residence.

Respondents: Individuals or Households.

Estimated Total Burden Hours: 420,500 hours.

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

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

Celina Elphage,

Treasury PRA Clearance Officer. [FR Doc. 2010–17716 Filed 7–20–10; 8:45 am] BILLING CODE 4810–01–P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

July 15, 2010.

The Department of the Treasury will submit the following public information

collection requirements to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104–13 on or after the date of publication of this notice. A copy of the submissions may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding these information collections should be addressed to the OMB reviewer listed and to the Treasury PRA Clearance Officer, Department of the Treasury, 1750 Pennsylvania Avenue, NW., Suite 11010, Washington, DC 20220.

DATES: Written comments should be received on or before August 20, 2010 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0232.

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

Title: Information Return of Nontaxable Energy Grants or Subsidized Energy Financing.

Form: 6497.
Abstract: Section 6050D of the Internal Revenue Code requires an information return to be made by any person who administers a Federal, state, or local program providing nontaxable grants or subsidized energy financing. Form 6497 is used for making the information return. The IRS uses the information from the form to ensure that recipients have not claimed tax credits or other benefits with respect to the grants or subsidized financing.

Respondents: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 810 hours.

OMB Number: 1545–1574.

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

Title: Tuition Payments Statement. *Form:* 1098–T.

Abstract: Section 6050S of the Internal Revenue Code requires eligible education institutions to report certain information regarding tuition payments to the IRS and to students. Form 1098—T has been developed to meet this requirement.

Respondents: Private Sector: Businesses or other for-profits, not-for-profit institutions.

Estimated Total Burden Hours: 4,848,090 hours.

OMB Number: 1545–1859. Type of Review: Extension without change of a currently approved collection.

Title: Notice 2004–11, Research Credit Record Retention Agreement.

Abstract: This notice announces a pilot program in which the Internal