Estimated Total Burden Hours: 2,405,663 hours.

OMB Number: 1545–1276.

Type of Review: Extension of a currently approved collection.

Title: FI–88–86 (Final) Real Estate Mortgage Investment Conduits (TD 8458).

Description: Section 860E(e) imposes an excise tax on the transfer of a residual interest in a REMIC to a disqualified party. The tax must be paid by the transferor of a pass-thru entity of which the disqualified party is an interest holder.

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 525 hours.

OMB Number: 1545–1680.

Type of Review: Extension of a currently approved collection.

Title: United States Additional Estate Tax Return Under Code Section 2057.

Form: 706–D.

Description: Form 706–D is used by individuals to compute and pay the additional taxes due under Code section 2057. IRS uses the information to determine that the taxes have been properly computed.

Respondents: Individuals or households.

Estimated Total Burden Hours: 530 hours.

OMB Number: 1545–1693.

Type of Review: Extension of a currently approved collection.

Title: Form 8871, Political Organization Notice of Section 527 Status; Form 8453–X, Political Organization Declaration for Electronic Filing of Notice of Section 527 Status.

Form: 8871, 8453–X.

Description: Internal Revenue Code section 527, as amended by Public Law 106–230 and Public Law 107–276, requires certain political organizations to provide information to the IRS regarding their name and address, their purpose, and the names and addresses of their officers, highly compensated employees, board of directors, and any related entities (within the meaning of section 168(h)94). Forms 8871 and 8453–X are used for this purpose.

Respondents: Not-for-profit institutions.

Estimated Total Burden Hours: 35,195 hours.

OMB Number: 1545–1846.

Type of Review: Extension of a currently approved collection.

Title: Revenue Procedure 2003–48, Update of Checklist Questionnaire Regarding Requests for Spin-Off Rulings.

Description: This revenue procedure updates Rev. Proc. 96–30, which sets forth in a checklist questionnaire the information that must be included in a request for ruling under section 355. This revenue procedure updates information that taxpayers must provide in order to receive letter rulings under section 355. This information is required to determine whether a taxpayer would qualify for non-recognition treatment.

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 36,000 hours.

OMB Number: 1545–2004.

Type of Review: Extension of a currently approved collection.

Title: Deduction for Energy Efficient Commercial Buildings.

Description: This notice sets forth a process that allows the owner of energy efficient commercial building property to certify that the property satisfies the requirements of Section 179D(c)(1) and (d). This notice also provides a procedure whereby the developer of computer software may certify to the Internal Revenue Service that the software is acceptable for use in calculating energy and power consumption for purposes of Section 179D of the Code.

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 3,761 hours.

OMB Number: 1545–2017.

Type of Review: Extension of a currently approved collection.

Title: Notice 2006–46 Announcement of Rules to be included in Final Regulations under Section 897(d) and (e) of the Internal Revenue Code.

Description: This notice announces that the IRS and Treasury Department will leave final regulations under section 897(d) and (e) of the Internal Revenue Code that will revise the rules under Temp. Treas. Reg. Sec. 1.897–5T, Notice 89–85, and Temp. Treas. Reg. Sec. 1.897–6T to take into account statutory mergers and consolidations under foreign or possessions law which may now qualify for non-recognition treatment under section 368(a)(1)(A). The specific collections of information are contained in Temp. Treas. Reg. Subsection 1.897–5T(c)(4)(II)(C) and 1.897–6T(b)(1). These reporting requirements notify the IRS of the transfer and enable it to verify that the transferor qualified for non-recognition and that the transferee will be subject to U.S. tax on a subsequent disposition of the U.S. real property.

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 500 hours.

OMB Number: 1545–2018.

Type of Review: Extension of a currently approved collection.

Title: Revenue Procedure 2006–31, Revocation of Election filed under I.R.C. 83(b).

Description: This revenue procedure sets forth the procedures to be followed by individuals who wish to request permission to revoke the election they made under section 83(b).

Respondents: Individuals or Households.

Estimated Total Burden Hours: 400 hours.

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

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

Celina Elphage,

Treasury PRA Clearance Officer.

[FR Doc. E9–30896 Filed 12–29–09; 8:45 am]

BILLING CODE 4810–01–P

DEPARTMENT OF THE TREASURY

Bureau of Engraving and Printing

Privacy Act of 1974, as Amended; Systems of Records

AGENCY: Bureau of Engraving and Printing, Treasury.

ACTION: Alteration of a Privacy Act System of Records Notice.

SUMMARY: In accordance with the requirements of the Privacy Act of 1974, as amended, 5 U.S.C. 552a, the Bureau of Engraving and Printing (BEP) is publishing an alteration of its Privacy Act systems of records entitled ''Treasury/BEP .006—Debt Files (Employees).''

DATES: Comments must be received no later than January 29, 2010. The new systems of records will be effective February 8, 2010 unless BEP receives comments that would result in a contrary determination.

ADDRESSES: Comments should be sent to Clifford Daly, Attorney-Advisor, Office of the Chief Counsel, Bureau of Engraving and Printing, Washington, DC 20228. Comments will be made available for inspection upon written request. The Department will make such comments available for public inspection and copying at BEP, Room 419–A, Bureau of Engraving and Printing, Washington, DC 20228, on

official business days between the hours of 10 a.m. and 5 p.m. Eastern Time. You can make an appointment to inspect comments by telephoning 202–874–2500. All comments, including attachments and other supporting materials, received are part of the public record and subject to public disclosure. You should submit only information that you wish to make available publicly.

FOR FURTHER INFORMATION CONTACT: Clifford Daly, Attorney-Advisor, Office of the Chief Counsel, Bureau of Engraving and Printing, Washington, DC 20228 at 202–874–2630.

SUPPLEMENTARY INFORMATION: Pursuant to the Privacy Act of 1974 (5 U.S.C. 552a) and the Office of Management and Budget (OMB) Circular No. A–130, the Bureau of Engraving and Printing (BEP) completed a review of its Privacy Act system of records notice. As a result of the review BEP is proposing to add two new routine uses to BEP .006 to assist BEP to perform necessary functions such as (1) to maintain records about individuals who owe debt(s) to the United States, through one or more of its departments and agencies, and/or to individuals, including past due support enforced by states and (2) for the purpose of taking action to facilitate the collection and resolution of the debt(s) using various collection methods, including, but not limited to, offset, levy, administrative wage garnishment.

The proposed routine uses are as follows:

(1) These records may be used to disclose information to a court of competent jurisdiction, an authorized official or authorized state agency as defined in 5 CFR parts 581 and 582, or a party to a garnishment action, in response to legal process, including interrogatories, served on the Bureau of Engraving and Printing in connection with garnishment proceedings against a current or former employee, and

(2) These records may be used to provide information to private creditors for the purpose of garnishment of wages of an employee if a debt has been reduced to a judgment.

The report of the altered systems of records, as required by 5 U.S.C. 552a(r) of the Privacy Act, has been submitted to the Committee on Government Reform of the House of Representatives, the Committee on Homeland Security and Governmental Affairs of the Senate, and the Office of Management and Budget, pursuant to Appendix I to OMB Circular A–130, ''Federal Agency Responsibilities for Maintaining Records About Individuals,'' dated November 30, 2000.

The system of records notice was last published in its entirety on June 29, 2009, at 74 FR 31092. The proposed alterations to ''Treasury/BEP .006—Debt Files (Employees)'' are set forth below.

Treasury/BEP .006

SYSTEM NAME:

Debt Files (Employees)—Treasury/BEP.

SYSTEM LOCATION:

Bureau of Engraving and Printing, 14th and C Streets, SW., Washington, DC 20228.

* * * * *

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

* * *

Description of change: The period ''.'' at the end of routine use (9) is replaced with a semicolon '';'', and the following routines uses are added in numerical order at the end thereof:

''(10) Disclose information to a court of competent jurisdiction, an authorized official or authorized state agency as defined in 5 C.F.R. parts 581 and 582, or a party to a garnishment action, in response to legal process, including interrogatories, served on the Bureau of Engraving and Printing in connection with garnishment proceedings against a current or former employee;

''(11) These records may be used to provide information to private creditors for the purpose of garnishment of wages of an employee if a debt has been reduced to a judgment.''

* * * * *

Dated: December 17, 2009.

Melissa Hartman,

Acting Deputy Assistant Secretary for Privacy and Treasury Records.

[FR Doc. E9–30894 Filed 12–29–09; 8:45 am]

BILLING CODE 4810–39–P

DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900–0737]

Agency Information Collection (eBenefits Portal) Activity Under OMB Review

AGENCY: Office of Information and Technology, Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: In compliance with the Paperwork Reduction Act (PRA) of 1995 (44 U.S.C. 3501–21), this notice announces that the Office of Information and Technology, Department of Veterans Affairs, has submitted the collection of information abstracted below to the Office of Management and Budget (OMB) for review and comment. The PRA submission describes the nature of the information collection and its expected cost and burden; it includes the actual data collection instrument.

DATE: Comments must be submitted on or before January 29, 2010.

ADDRESSES: Submit written comments on the collection of information through *http://www.Regulations.gov;* or to VA's OMB Desk Officer, OMB Human Resources and Housing Branch, New Executive Office Building, Room 10235, Washington, DC 20503 (202) 395–7316. Please refer to ''OMB Control No. 2900–0737'' in any correspondence.

FOR FURTHER INFORMATION CONTACT: Denise McLamb, Enterprise Records Service (005R1B), Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420, (202) 461–7485, FAX (202) 273–0443 or e-mail *denise.mclamb@mail.va.gov.* Please refer to ''OMB Control No. 2900–0737.''

SUPPLEMENTAL INFORMATION:

Title: eBenefits Portal.

OMB Control Number: 2900–0737.

Type of Review: Extension of a currently approved collection.

Abstract: The eBenefits portal, a joint project between the VA and DoD, is intended to serve as a single point of entry for benefits information. Users include members of the armed forces, veterans, wounded warriors, family members, delegates, and caregivers. Users wishing to access the full functionality of the eBenefits portal will register for a single sign-on credential that will ultimately be shared by other VA and DoD portals. The eBenefits portal allows authenticated users to create profiles for themselves so they can see a customized view of their homepage, receive personalized alerts, view a calendar of appointments, view content related to their benefits, and opt into other individualized features. Profiles will initially be populated with data from the existing Defense Enrollment Eligibility Reporting database, but will also offer users the option to indicate preferences and individual details that will enable the portal to deliver personalized information.

An agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. The **Federal Register** Notice with a 60-day comment period soliciting comments on this collection of information was published on October 23, 2009, at page 54882.