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*Respondents:* Business and other for profits.

*Estimated Total Burden Hours:* 1 hour.

*OMB Number:* 1513-0117.

*Type of Review:* Extension.

*Title:* Pay.gov User Agreement.

*Form:* TTB F 5000.31.

*Description:* The Pay.gov User Agreement will be used to identify, validate, approve and register qualified users to allow for submission of electronic forms using the Pay.gov System.

*Respondents:* Business and other for profits.

*Estimated Total Burden Hours:* 483 hours.

*Clearance Officer:* Frank Foote, (202) 927-9347, Alcohol and Tobacco Tax and Trade Bureau, Room 200 East, 1310 G Street, NW., Washington, DC 20005.

*OMB Reviewer:* Alexander T. Hunt, (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

**Michael A. Robinson,**

*Treasury PRA Clearance Officer.*

[FR Doc. E7-9704 Filed 5-18-07; 8:45 am]

**BILLING CODE 4810-31-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

May 16, 2007.

The Department of the Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

*Dates:* Written comments should be received on or before June 20, 2007 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1729.

*Type of Review:* Extension.

*Title:* TD 9114 (Final) Electronic

Payee Statements.

*Description:* In general, under these regulations, a person required to furnish

a statement on Form W-2 under Code sections 6041(d) or 6051, or Forms 1098-T or 1098-E under Code section 6050S, may furnish these statements electronically if the recipient consents to receive them electronically, and if the person furnishing the statement (1) makes certain disclosures to the recipient, (2) annually notifies the recipient that the statement is available on a Web site, and (3) provides access to the statement on that Web site for a prescribed period of time.

*Respondents:* Businesses and other for-profit institutions.

*Estimated Total Burden Hours:* 2,844,950 hours.

*OMB Number:* 1545-1625.

*Type of Review:* Extension.

*Title:* REG-105170-97 and REG-112991-01, (Final) Credit for Increasing Research Activities (TD 8930 & TD 9104).

*Description:* These final regulations relate to the computation of the credit under section 41(c) and the definition of qualified research under section 41(d). These regulations are intended to provide (1) guidance concerning the requirements necessary to qualify for the credit for increasing research activities, (2) guidance in computing the credit for increasing research activities, and (3) rules for electing and revoking the election of the alternative incremental credit.

*Respondents:* Businesses and other for-profit institutions.

*Estimated Total Burden Hours:* 250 hours.

*OMB Number:* 1545-0720.

*Type of Review:* Extension.

*Title:* Form 8038, Information Return for Tax-Exempt Private Activity Bond Issues, Form 8038-G, Information Return for Tax-Exempt Governmental Obligation, and Form 8038-GC, Information Return for Tax-Exempt Private Activity Bond Issues.

*Form:* 8038, 8038-G, and 8038-GC.

*Description:* Forms 8038, 8038-G, and 8038-GC collect the information that IRS is required to collect by Code section 149(e). IRS uses the information to assure that tax-exempt bonds are issued consistent with the rules of IRC sections 141-149.

*Respondents:* State, Local, and Tribal Governments.

*Estimated Total Burden Hours:* 293,900 hours.

*OMB Number:* 1545-2042.

*Type of Review:* Extension.

*Title:* IRS e-file Signature Authorization for Form 1065.

*Form:* 8879-PE.

*Description:* Form 8879-PE, IRS e-file Signature Authorization for Form 1065,

was developed for Modernized e-file for partnerships.

*Respondents:* Businesses and other for-profit institutions.

*Estimated Total Burden Hours:* 2,025 hours.

*OMB Number:* 1545-0735.

*Type of Review:* Extension.

*Title:* LR-189-80 (TD 7927) Final Amortization of Reforestation Expenditures

*Description:* Section 194 allows taxpayers to elect to amortize certain reforestation expenditures over a 7-year period if the expenditures meet certain requirements. The regulations implement this election provision and allow the Service to determine if the election is proper and allowable.

*Respondents:* Individuals or households.

*Estimated Total Burden Hours:* 6,001 hours.

*OMB Number:* 1545-0232.

*Type of Review:* Extension.

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

*Form:* 6497.

*Description:* Used by any governmental agency or its agents that make nontaxable grants or subsidized financing for energy conservation or production programs. We use the information from the form to ensure that recipients have not claimed tax credits or other benefits with respect to the grant or subsidized financing (no "double dipping").

*Respondents:* Businesses and other for-profit institutions.

*Estimated Total Burden Hours:* 810 hours.

*Clearance Officer:* Glenn P. Kirkland, (202) 622-3428, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

*OMB Reviewer:* Alexander T. Hunt, (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

**Robert Dahl,**

*Treasury PRA Clearance Officer.*

[FR Doc. E7-9705 Filed 5-18-07; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Office of the Comptroller of the Currency

#### Agency Information Collection Activities: Proposed Information Collection; Comment Request

**AGENCY:** Office of the Comptroller of the Currency (OCC), Treasury.

**ACTION:** Notice and request for comment.

**SUMMARY:** The OCC, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to comment on the renewal of an information collection, as required by the Paperwork Reduction Act of 1995. An agency may not conduct or sponsor, and a respondent is not required to respond to, an information collection unless it displays a currently valid Office of Management and Budget (OMB) control number. The OCC is soliciting comment concerning an information collection titled, "Interagency Statement on Complex Structured Finance Transactions."

**DATES:** Comments must be submitted on or before July 20, 2007.

**ADDRESSES:** Communications Division, Office of the Comptroller of the Currency, Public Information Room, Mailstop 1-5, Attention: 1557-0229, 250 E Street, SW., Washington, DC 20219. In addition, comments may be sent by fax to (202) 874-4448, or by electronic mail to [regs.comments@occ.treas.gov](mailto:regs.comments@occ.treas.gov). You can inspect and photocopy the comments at the OCC's Public Information Room, 250 E Street, SW., Washington, DC 20219. You can make an appointment to inspect the comments by calling (202) 874-5043.

Additionally, you should send a copy of your comments to OCC Desk Officer, 1557-0229, by mail to U.S. Office of Management and Budget, 725 17th Street, NW., #10235, Washington, DC 20503, or by fax to (202) 395-6974.

**FOR FURTHER INFORMATION CONTACT:** You may request additional information or a copy of the collection and supporting documentation submitted to OMB by contacting: Mary Gottlieb or Camille Dickerson, (202) 874-5090, Legislative and Regulatory Activities Division, Office of the Comptroller of the Currency, 250 E Street, SW., Washington, DC 20219.

**SUPPLEMENTARY INFORMATION:**

*Title:* Interagency Statement on Complex Structured Finance Transactions.

*OMB Control No.:* 1557-0229.

*Type of Review:* Regular review.

*Description:* The statement describes the types of internal controls and risk management procedures that the agencies (OCC, Board of Governors of the Federal Reserve System, Federal Deposit Insurance Corporation, Office of Thrift Supervision, and the Securities and Exchange Commission) believe are particularly effective in assisting financial institutions to identify and

address the reputational, legal, and other risks associated with complex structured finance transactions.

*Affected Public:* Businesses or other for-profit.

*Burden Estimates:*

*Estimated Number of Respondents:* 21.

*Estimated Number of Responses:* 21.

*Estimated Annual Burden:* 525 hours.

*Frequency of Response:* On occasion.

*Comments:* Comments submitted in response to this notice will be summarized and included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on:

(a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information has practical utility;

(b) The accuracy of the agency's estimate of the burden of the collection of information;

(c) Ways to enhance the quality, utility, and clarity of the information to be collected;

(d) Ways to minimize the burden of the collection on respondents, including through the use of automated collection techniques or other forms of information technology; and

(e) Estimates of capital or startup costs and costs of operation, maintenance, and purchase of services to provide information.

Dated: May 15, 2007.

**Stuart Feldstein**

*Assistant Director, Legislative and Regulatory Activities Division Office of the Comptroller of the Currency.*

[FR Doc. 07-2519 Filed 5-18-07; 8:45 am]

**BILLING CODE 4810-33-P**

## DEPARTMENT OF THE TREASURY

### Office of the Comptroller of the Currency

#### Agency Information Collection Activities: Proposed Information Collection; Comment Request

**AGENCY:** Office of the Comptroller of the Currency (OCC), Treasury.

**ACTION:** Notice and request for comment.

**SUMMARY:** The OCC, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to comment on the renewal of an information collection, as required by the Paperwork Reduction Act of 1995. An agency may not conduct or sponsor, and a respondent is not required to respond to, an information

collection unless it displays a currently valid Office of Management and Budget (OMB) control number. The OCC is soliciting comment concerning an information collection titled, "Record and Disclosure Requirements—FRB Regulations B, E, M, Z, CC, and DD."

**DATES:** Comments must be submitted on or before July 20, 2007.

**ADDRESSES:** Communications Division, Office of the Comptroller of the Currency, Public Information Room, Mailstop 1-5, Attention: 1557-0176, 250 E Street, SW., Washington, DC 20219. In addition, comments may be sent by fax to (202) 874-4448, or by electronic mail to [regs.comments@occ.treas.gov](mailto:regs.comments@occ.treas.gov). You can inspect and photocopy the comments at the OCC's Public Information Room, 250 E Street, SW., Washington, DC 20219. You can make an appointment to inspect the comments by calling (202) 874-5043.

Additionally, you should send a copy of your comments to OCC Desk Officer, 1557-0176, by mail to U.S. Office of Management and Budget, 725 17th Street, NW., #10235, Washington, DC 20503, or by fax to (202) 395-6974.

**FOR FURTHER INFORMATION CONTACT:** You may request additional information or a copy of the collection and supporting documentation submitted to OMB by contacting: Mary Gottlieb or Camille Dickerson, (202) 874-5090, Legislative and Regulatory Activities Division, Office of the Comptroller of the Currency, 250 E Street, SW., Washington, DC 20219.

**SUPPLEMENTARY INFORMATION:**

*Title:* Record and Disclosure Requirements—FRB Regulations B, E, M, Z, CC, and DD.

*OMB Control No.:* 1557-0176.

*Type of Review:* Regular review.

*Description:* This information collection covers the Board of Governors of the Federal Reserve System's (FRB) Regulations (Regs) B, C, E, M, Z, CC, and DD.

#### Reg B—12 CFR 202—Equal Credit Opportunity

Prohibits lenders from discriminating against credit applicants, establishes guidelines for gathering and evaluating information about personal characteristics in applications for certain dwelling-related loans, requires lenders to provide applicants with copies of appraisal reports in connection with credit transactions, and requires written notification of action taken on a credit application.