

retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

*Request 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.

*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 shall have 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 of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: September 15, 2010.

**Gerald Shields,**

*Supervisory Tax Analyst.*

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## DEPARTMENT OF THE TREASURY

### Office of the Comptroller of the Currency

#### Agency Information Collection Activities: Submission for OMB Review; Comment Request

**AGENCIES:** 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, "Affiliate Marketing/Consumer Opt-Out Notices." The OCC is also giving notice that it has sent the collection to OMB for review.

**DATES:** Comments must be submitted on or before November 1, 2010.

**ADDRESSES:** Communications Division, Office of the Comptroller of the Currency, Mailstop 2-3, Attention: 1557-0230, 250 E Street, SW., Washington, DC 20219. In addition, comments may be sent by fax to (202) 874-5274, or by electronic mail to [regs.comments@occ.treas.gov](mailto:regs.comments@occ.treas.gov). You may personally inspect and photocopy comments at the OCC, 250 E Street, SW., Washington, DC 20219. For security reasons, the OCC requires that visitors make an appointment to inspect comments. You may do so by calling (202) 874-4700. Upon arrival, visitors will be required to present valid government-issued photo identification and to submit to security screening in order to inspect and photocopy comments.

Additionally, please send a copy of your comments to: OCC Desk Officer, [1557-0230], by mail to U.S. Office of Management and Budget, 725 17th St., 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 H. Gottlieb, (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:* Fair Credit Reporting Affiliate Marketing.

*OMB Control No.:* 1557-0230.

*Frequency of Response:* On occasion.

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

*Estimated Number of Respondents:* 541,860.

*Total Annual Burden:* 16,559 hours.

*Description:* Twelve CFR part 41, subpart C generally prohibits a person from using certain information received from an affiliate to make a solicitation for marketing purposes to a consumer unless the consumer is given notice of that potential use and an opportunity and a reasonably simple method to opt out of such solicitations.

Financial institutions will use the required notices to inform consumers about their rights under section 624 of Fair Credit Reporting Act and to comply with 12 CFR part 41, subpart C. Consumers will use the notices to decide if they want to receive solicitations for marketing purposes or opt out. Financial institutions will use the consumers' opt out responses to determine the permissibility of using eligibility information obtained from an

affiliate to make solicitations to the consumer. The responses will be used by financial institutions to comply with section 214 of the Fair and Accurate Credit Transactions Act of 2003 (FACT Act).<sup>1</sup> We assume that the majority of banks will issue their affiliate marketing notices in a single notice with their annual privacy notice.

*Comments:* A 60-Day **Federal Register** notice was issued on July 22, 2010 (75 FR 42824). No comments were received. Comments continue to be invited on:

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

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

(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 start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Dated: September 22, 2010.

**Michele Meyer,**

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

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 1023

**AGENCY:** Internal Revenue Service (IRS), Treasury.

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

**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 IRS is soliciting comments concerning Form 1023, Application for Recognition of

<sup>1</sup> Public Law 108-159, 117 Stat. 1952.

Exemption Under Section 501(c)(3) of the Internal Revenue Code.

**DATES:** Comments must be received by November 29, 2010 to be assured of consideration. The Department of the Treasury is piloting the collaborative tool, <http://www.PRAComment.Gov>, to increase public participation and collaboration for the Paperwork Reduction Act information collection activities. In addition to continuing to collect comments on IRS Form 1023, the Department is partnering with the Internal Revenue Service (IRS) to expand the site to include five additional information collection activities:

1. **OMB Number:** 1545-0057.

**Form Number:** Form 1024.

**Abstract:** Organizations seeking exemption from Federal Income tax under Internal Revenue Code section 501(a) as an organization described in most paragraphs of section 501(c) must use Form 1024 to apply for exemption. The information collected is used to determine whether the organization qualifies for tax-exempt status.

**Current Actions:** There are no changes being made to the form at this time.

**Affected Public:** Not-for-profit institutions.

**Estimated Number of Respondents:** 9,692.

**Estimated Time per Response:** 30 hours.

**Estimated Total Annual Burden Hours:** 291,542.

2. **OMB Number:** 1545-0099.

**Form Number:** Form 1065.

**Abstract:** IRC section 6031 requires partnerships to file returns that show gross income items, allowable deductions, partners' names, addresses, and distribution shares, and other information. This information is used to verify correct reporting of partnership items and for general statistics.

**Current Actions:** There are no changes being made to the form at this time. A previous request for comments (75 FR 42831), was made in the **Federal Register** on July, 22, 2010.

**Type of Review:** Extension of a currently approved collection.

**Affected Public:** Businesses and other for-profit institutions.

**Estimated Number of Respondents:** 2,376,800.

**Estimated Time per Response:** 100 hours.

**Estimated Total Annual Burden Hours:** 721,761,123.

3. **OMB Number:** 1545-0901.

**Form Number:** Form 1098.

**Abstract:** Form 1098 is used to report \$600 or more of mortgage interest received from an individual in the

course of the mortgagor's trade or business.

**Current Actions:** There are no changes being made to the form at this time. A previous request for comments (75 FR 53737), was made in the **Federal Register** on September 1, 2010.

**Type of Review:** Extension of a currently approved collection.

**Affected Public:** Individuals or households.

**Estimated Number of Respondents:** 66,989,155.

**Estimated Time per Response:** 7 minutes.

**Estimated Total Annual Burden Hours:** 8,038,699.

4. **OMB Number:** 1545-0150.

**Form Number:** Form 2848.

**Abstract:** Form 2848 is used to authorize someone to act for the respondent in tax matters. It grants all powers that the taxpayer has except signing a return and cashing refund checks. Data is used to identify representatives and to ensure that confidential information is not divulged to unauthorized persons. Also used to input representative on CAF (Central Authorization File).

**Current Actions:** There are no changes being made to the form at this time. A previous request for comments (75 FR 53021), was made in the **Federal Register** on August 30, 2010.

**Type of Review:** Extension of a currently approved collection.

**Affected Public:** Individuals or households.

**Estimated Number of Respondents:** 533,333.

**Estimated Time per Response:** 30 minutes.

**Estimated Total Annual Burden Hours:** 928,583.

5. **OMB Number:** 1545-1629.

**Form Number:** Form 8867.

**Abstract:** Form 8867 helps preparers meet the due diligence requirements of Code section 6695(g), which was added by section 1085(a)(2) of the Taxpayer Relief Act of 1997. Paid preparers of Federal income tax returns or claims for refund involving the earned income credit (EIC) must meet the due diligence requirements in determining if the taxpayer is eligible for the EIC and the amount of the credit. Failure to do so could result in a \$100 penalty for each failure. Completion of Form 8867 is one of the due diligence requirements.

**Type of Review:** Extension of a currently approved collection.

**Affected Public:** Individuals or households.

**Estimated Number of Respondents:** 8,368,447.

**Estimated Time per Response:** 1.79 hours.

**Estimated Total Annual Burden Hours:** 14,979,521.

The collaboration tool will maintain the official comments in which the Internal Revenue Service will use to determine potential changes to the form and/or to the estimated burden and costs associated with the collection. The Department believes the public comments received through the collaboration tool will reduce the paperwork burden on the public for Form 1023.

**ADDRESSES:** Submit comments by one of the following methods:

- <http://www.PRAComment.gov>.
- Gerald J. Shields, Internal Revenue Service, Room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or copies of the form and instructions should be directed to Gerald Shields at Internal Revenue Service, Room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 927-4374, or through the Internet at [Gerald.J.Shields@irs.gov](mailto:Gerald.J.Shields@irs.gov).

**SUPPLEMENTARY INFORMATION: Title:**

Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

**Request 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.

**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 shall have 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 of information on respondents, including through the use of automated collection techniques or other forms of information technology;

and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: September 22, 2010.

**Gerald J. Shields,**

*IRS Reports Clearance Officer.*

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**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 8835

**AGENCY:** Internal Revenue Service (IRS), Treasury.

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

**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 IRS is soliciting comments concerning Form 8835, Renewable Electricity Production Credit.

**DATES:** Written comments should be received on or before November 29, 2010 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Gerald Shields, Internal Revenue

Service, Room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or copies of the form and instructions should be directed to Allan Hopkins, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622-6665, or through the internet at [Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Renewable Electricity Production Credit.

*OMB Number:* 1545-1362.

*Form Number:* Form 8835.

*Abstract:* Form 8835 is used to claim the renewable electricity production credit. The credit is allowed for the sale of electricity produced in the United States or U.S. possessions from qualified energy resources. The IRS uses the information reported on the form to ensure that the credit is correctly computed.

*Current Actions:* There are no changes being made to this form at this time.

*Type of Review:* Extension of a current OMB approval.

*Affected Public:* Business or other for-profit organizations and individuals.

*Estimated Number of Respondents:* 46.

*Estimated Time per Respondent:* 14 hrs. 23 minutes.

*Estimated Total Annual Burden Hours:* 662.

*The following paragraph applies to all of the collections of information covered by this notice:*

An agency may not conduct or sponsor, and a person is not required to

respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

*Request 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.

*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 shall have 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 of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: September 7, 2010.

**Allan Hopkins,**

*Tax Analyst.*

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**BILLING CODE 4830-01-P**