

### Electronic and Facsimile Availability

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### Background

On September 23, 2001, the President issued Executive Order 13224 (the "Order") pursuant to the International Emergency Economic Powers Act, 50 U.S.C. 1701-1706, and the United Nations Participation Act of 1945, 22 U.S.C. 287c. In the Order, the President declared a national emergency to address grave acts of terrorism and threats of terrorism committed by foreign terrorists, including the September 11, 2001 terrorist attacks in New York, Pennsylvania, and at the Pentagon. The Order imposes economic sanctions on persons who have committed, pose a significant risk of committing, or support acts of terrorism. The President identified in the Annex to the Order, as amended by Executive Order 13268 of July 2, 2002, 13 individuals and 16 entities as subject to the economic sanctions. The Order was further amended by Executive Order 13284 of January 23, 2003, to reflect the creation of the Department of Homeland Security.

Section 1 of the Order blocks, with certain exceptions, all property and interests in property that are in or hereafter come within the United States or the possession or control of United States persons, of: (1) Foreign persons listed in the Annex to the Order; (2) foreign persons determined by the Secretary of State, in consultation with the Secretary of the Treasury, the Secretary of the Department of Homeland Security and the Attorney General, to have committed, or to pose a significant risk of committing, acts of terrorism that threaten the security of U.S. nationals or the national security, foreign policy, or economy of the United States; (3) persons determined by the Director of OFAC, in consultation with the Departments of State, Homeland Security and Justice, to be owned or controlled by, or to act for or on behalf of those persons listed in the Annex to the Order or those persons determined to be subject to subsection 1(b), 1(c), or 1(d)(i) of the Order; and (4) except as provided in section 5 of the Order and after such consultation, if any, with foreign authorities as the Secretary of State, in consultation with the Secretary of the Treasury, the Secretary of the Department of Homeland Security and the Attorney General, deems

appropriate in the exercise of his discretion, persons determined by the Director of OFAC, in consultation with the Departments of State, Homeland Security and Justice, to assist in, sponsor, or provide financial, material, or technological support for, or financial or other services to or in support of, such acts of terrorism or those persons listed in the Annex to the Order or determined to be subject to the Order or to be otherwise associated with those persons listed in the Annex to the Order or those persons determined to be subject to subsection 1(b), 1(c), or 1(d)(i) of the Order.

On March 2, 2012 the Director of OFAC, in consultation with the Departments of State, Homeland Security, Justice and other relevant agencies, designated, pursuant to one or more of the criteria set forth in subsections 1(b), 1(c) or 1(d) of the Order, 1 individual whose property and interests in property are blocked pursuant to Executive Order 13224.

The listing for this individual on OFAC's list of Specially Designated Nationals and Blocked Persons appears as follows:

#### Individual

1. ACHEKZAI, Abdul Samad (a.k.a. SAMAD, Abdul), Balochistan Province, Pakistan; DOB 1970; nationality Afghanistan (individual) [SDGT].

Dated: March 2, 2012.

**Adam J. Szubin,**

*Director, Office of Foreign Assets Control.*

[FR Doc. 2012-5828 Filed 3-9-12; 8:45 am]

**BILLING CODE 4810-AL-P**

### DEPARTMENT OF THE TREASURY

#### Internal Revenue Service

#### Proposed Information Collection; Comment Request

**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)).

**DATES:** Written comments should be received on or before May 11, 2012 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Yvette B. Lawrence, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

Please send separate comments for each specific information collection listed below. You must reference the information collection's title, form number, reporting or record-keeping requirement number, and OMB number (if any) in your comment.

**FOR FURTHER INFORMATION CONTACT:** To obtain additional information, or copies of the information collection and instructions, or copies of any comments received, contact Elaine Christophe, at (202) 622-3179, or at Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet, at [Elaine.H.Christophe@irs.gov](mailto:Elaine.H.Christophe@irs.gov).

#### SUPPLEMENTARY INFORMATION:

##### Request for Comments

The Department of the Treasury and the Internal Revenue Service, as part of their continuing effort to reduce paperwork and respondent burden, invite the general public and other Federal agencies to take this opportunity to comment on the proposed or continuing information collections listed below in this notice, as required by the Paperwork Reduction Act of 1995, (44 U.S.C. 3501 *et seq.*).

*Request for Comments:* Comments submitted in response to this notice will be summarized and/or included in our request for Office of Management and Budget (OMB) approval of the relevant information collection. All comments will become a matter of public record. Please do not include any confidential or inappropriate material in your comments.

*We invite comments on:* (a) Whether the collection of information is necessary for the proper performance of the agency's functions, 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 of information on respondents, including 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 the requested information.

#### Information Collections Open for Comment

Currently, the IRS is seeking comments concerning the following

forms, and reporting and record-keeping requirements:

**Title:** Underpayment of Estimated Tax by Individuals, Estate, and Trusts (Form 2210), and Underpayment of Estimated Tax by Farmers and Fishermen (Form 2210-F).

**OMB Number:** 1545-0140.

**Form Number:** 2210 AND 2210-F.

**Abstract:** Internal Revenue Code section 6654 imposes a penalty for failure to pay estimated tax. Form 2210 is used by individuals, estates, and trusts and Form 2210-F is used by farmers and fisherman to determine whether they are subject to the penalty and to compute the penalty if it applies. The Service uses this information to determine whether taxpayers are subject to the penalty, and to verify the penalty amount.

**Current Actions:** There is no change to these existing forms.

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

**Affected Public:** Individuals or households, business or other for-profit organizations, and farms.

**Estimated Number of Respondents:** 599,999.

**Estimated Time per Respondent:** 4 hrs.

**Estimated Total Annual Burden Hours:** 2,405,663.

**Title:** Guidance Regarding Charitable Remainder Trusts and Special Valuation Rules for Transfers of Interests and Trusts.

**OMB Number:** 1545-1536.

**Regulation Project Number:** REG-209823-96 (TD 8791 (Final)).

**Abstract:** This regulation provides guidance relating to charitable remainder trusts and to special valuation rules for transfers of interests in trusts. Section 1.664-1(a)(7) of the regulation provides that either an independent trustee or qualified appraiser using a qualified appraisal must value a charitable remainder trust's assets that do not have an objective, ascertainable value.

**Current Actions:** There is no change to this existing regulation.

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

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

**Estimated Number of Respondents:** 150.

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

**Estimated Total Annual Burden Hours:** 75.

**Title:** Disqualified Corporate Interest Expense Disallowed Under Section 163(j) and Related Information.

**OMB Number:** 1545-2127.

**Form Number:** Form 8926.

**Abstract:** Pursuant to a Congressional directive to determine whether the earnings stripping limitation rule of Code section 163(j) was effective in curbing the erosion of the U.S. tax base, INTL, LMSB, and the Treasury sought to create Form 8926, Disqualified Corporate Interest Expense Disallowed Under Section 163(j) and Related Information.

**Current Actions:** There is no change in the paperwork burden previously approved by OMB. This form is being submitted for renewal purposes only.

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

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

**Estimated Number of Respondents:** 500,000.

**Estimated Time per Respondent:** 15 hours 12 minutes.

**Estimated Total Annual Burden Hours:** 7,560,000.

**Title:** Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business.

**OMB Number:** 1545-0805.

**Form Number:** 5472.

**Abstract:** Form 5472 is used to report information about transactions between a U.S. corporation that is 25% foreign owned or a foreign corporation that is engaged in a U.S. trade or business and related foreign parties. The IRS uses Form 5472 to determine if inventory or other costs deducted by the U.S. or foreign corporation are correct.

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

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

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

**Estimated Number of Responses:** 103,784.

**Estimated Time per Response:** 24 hrs. 31 min.

**Estimated Total Annual Burden Hours:** 2,544,784.

**Title:** Conclusive Presumption of Worthlessness of Debts Held by Banks.

**OMB Number:** 1545-1254.

**Regulation Project Number:** FI-34-91 (TD 8390 (Final)).

**Abstract:** Section 1.166-2(d)(3) of this regulation allows a bank to elect to determine the worthlessness of debts by using a method of accounting that conforms worthlessness for tax purposes to worthlessness for regulatory purposes, and establish a conclusive presumption of worthlessness. An election under this regulation is treated as a change in accounting method.

**Current Actions:** There is no change to these existing regulations.

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

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

**Estimated Number of Respondents:** 200.

**Estimated Time per Respondent:** 15 minutes.

**Estimated Total Annual Burden Hours:** 50.

**Title:** Reporting Requirements for Recipients of Points Paid on Residential Mortgages.

**OMB Number:** 1545-1380.

**Regulation Project Number:** IA-17-90 (TD 8571(Final)).

**Abstract:** These regulations require the reporting of certain information relating to payments of mortgage interest. Taxpayers must separately state on Form 1098 the amount of points and the amount of interest (other than points) received during the taxable year on a single mortgage and must provide to the payer of the points a separate statement setting forth the information being reported to the IRS.

**Current Actions:** There is no change to this existing regulation.

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

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

**Estimated Number of Respondents:** 37,644.

**Estimated Time per Respondent:** 7 hrs., 31 minutes.

**Estimated Total Annual Burden Hours:** 283,056.

**Title:** Form 5310, Application for Determination for Terminating Plan, and Form 6088, Distributable Benefits from Employee Pension Benefit Plans.

**OMB Control Number:** 1545-0202.

**Form Number:** Forms 5310 and 6088.

**Abstract:** Employers who have qualified deferred compensation plans can take an income tax deduction for contributions to their plans. Form 5310 is used to request an IRS determination letter about the plan's qualification status (qualified or non-qualified) under Internal Revenue Code section 401(a). Form 6088 is used to show the amounts of distributable benefits to participants in the plan.

**Current Actions:** The information collection, estimated number of respondents, and estimated total annual burden hours remain unchanged.

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

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

**Estimated Number of Responses:** 30,000.

**Estimated Time per Response:** 60 hours, 46 minutes.

*Estimated Total Annual Burden Hours:* 1,813,650.

*Title:* Guidance on Passive Foreign (PFIC) Purging Elections.

*OMB Number:* 1545-1965.

*Regulation Project Number:* REG-133446-03.

*Abstract:* The IRS needs the information to substantiate the taxpayer's computation of the taxpayer's share of the PFIC's post-1986 earning and profits.

*Current Actions:* The information collection, estimated number of respondents, and estimated total annual burden hours remain unchanged.

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

*Affected Public:* Individuals or households, business or other for-profit organizations.

*Estimated Number of Respondents:* 250.

*Estimated Time per Respondent:* 1 hour.

*Estimated Total Annual Burden Hours:* 250.

*Title:* Notice of Plan Merger or Consolidation, Spinoff, or Transfer of Plan Assets or Liabilities; Notice of Qualified Separate Lines of Business.

*OMB Number:* 1545-1225.

*Form Number:* 5310-A.

*Abstract:* Internal Revenue Code section 6058(b) requires plan administrators to notify IRS of any plan mergers, consolidations, spinoffs, or transfers of plan assets or liabilities to another plan. Code section 414(r) requires employers to notify IRS of separate lines of business for their deferred compensation plans. Form

5310-A is used to make these notifications.

*Current Actions:* The information collection, estimated number of respondents, and estimated total annual burden hours remain unchanged.

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

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

*Estimated Number of Respondents:* 15,000.

*Estimated Time per Respondent:* 10 hours, 35 minutes.

*Estimated Total Annual Burden Hours:* 158,800.

*Title:* Information Return for Real Estate Mortgage Investment Conduits (REMICs) and Issuers of Collateralized Debt Obligations.

*OMB Number:* 1545-1099.

*Form Number:* 8811.

*Abstract:* Current regulations require real estate mortgage investment conduits (REMICs) to provide Forms 1099 to true holders of interests in these investment vehicles. Because of the complex computations required at each level and the potential number of nominees, the ultimate investor may not receive a Form 1099 and other information necessary to prepare their tax return in a timely fashion. Form 8811 collects information for publishing by the IRS so that brokers can contact REMICs to request the financial information and timely issue Forms 1099 to holders.

*Current Actions:* There are no changes being made to Form 8811 at this time.

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

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

*Estimated Number of Responses:* 1,000.

*Estimated Time per Response:* 4 hr., 23 min.

*Estimated Total Annual Burden Hours:* 4,380.

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.

Approved: March 5, 2012.

**Yvette B. Lawrence,**

*IRS Reports Clearance Officer.*

[FR Doc. 2012-5831 Filed 3-9-12; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### United States Mint

#### Pricing for 2012 Kennedy Half-Dollar Bags and Rolls, Bronze Medals, the First Spouse Bronze Medal Set and the Birth Set

**AGENCY:** United States Mint, Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** The United States Mint is announcing 2012 pricing for Kennedy Half-Dollar bags and rolls, bronze medals, the First Spouse Bronze Medal Set and the Birth Set.

Product	Retail price
Kennedy Half-Dollar Bags .....	139.95
Kennedy Half-Dollar Two-Roll Set .....	32.95
Large Bronze Medals .....	39.95
Small Bronze Medals .....	6.95
First Spouse Bronze Medal Set .....	16.95
Birth Set .....	19.95

**FOR FURTHER INFORMATION CONTACT:** B. B. Craig, Associate Director for Sales and Marketing; United States Mint; 801 9th Street NW., Washington, DC 20220; or call 202-354-7500.

**Authority:** 31 U.S.C. 5111, 5112 & 9701.

Dated: March 6, 2012.

**Richard A. Peterson,**

*Deputy Director, United States Mint.*

[FR Doc. 2012-5871 Filed 3-9-12; 8:45 am]

**BILLING CODE P**

## DEPARTMENT OF VETERANS AFFAIRS

### Public Availability of the Department of Veterans Affairs Fiscal Year (FY) 2011 Service Contract Inventory

**AGENCY:** Department of Veterans Affairs.

**ACTION:** Notice of Public Availability of FY 2011 Service Contract Inventories.

**SUMMARY:** In accordance with Section 743 of Division C of the Consolidated Appropriations Act of 2010 (Public Law 111-117), Department of Veterans Affairs (VA) is publishing this notice to

advise the public of the availability of the FY 2011 Service Contract Inventory. The inventory provides information on VA service contract actions over \$25,000 made in FY 2011. The information is organized by function to show how contracted resources are distributed throughout the agency. The inventory has been developed in accordance with guidance issued on November 5, 2010, and updated on December 19, 2011, by the Office of Management and Budget's Office of Federal Procurement Policy (OFPP). OFPP's guidance is available at <http://www.whitehouse.gov/sites/default/files/>