

	Form 1066	Schedule Q (Form 1066)
Recordkeeping .....	32 hr., 3 min .....	6 hr., 27 min.
Learning about the law or the form .....	8 hr., 51 min .....	1 hr., 40 min.
Preparing the form .....	12 hr., 33 min .....	1 hr., 52 min.
Copying, assembling, and sending the form to the IRS.		

*Frequency of Response:* Quarterly, Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 758,989 hours.  
*OMB Number:* 1545-1035.  
*Form Number:* IRS Form 8611.  
*Type of Review:* Revision.  
*Title:* Recapture of Low-Income Housing Credits.  
*Description:* Internal Revenue Code (IRC) section 42 permits owners of residential rental projects providing low-income housing to claim a credit against their income tax. If the property is disposed of or it fails to meet certain requirements over a 15-year compliance period and a bond is not posted, the owner must recapture on Form 8611 part of the credit(s) taken in prior years.  
*Respondents:* Business or other for-profit, Individuals or households.  
*Estimated Number of Respondents/Recordkeepers:* 1,200.  
*Estimated Burden Hours Per Respondent/Recordkeeper:* Recordkeeping—7 hr., 39 min. Learning about the law or the form—1 hr., 0 min. Preparing and sending the form to the IRS—1 hr., 10 min.  
*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 10,841 hours.  
*OMB Number:* 1545-1480.  
*Regulation Project Number:* REG-107047-00 Final.  
*Type of Review:* Extension.  
*Title:* Hedging Transactions.  
*Description:* The information is required by the IRS to aid it in administering the law and to prevent manipulation. The information will be used to verify that a taxpayer is properly reporting its business hedging transactions.  
*Respondents:* Business or other for-profit.  
*Estimated Number of Respondents/Recordkeepers:* 127,100.  
*Estimated Burden Hours Per Respondent/Recordkeeper:* 1 hour, 20 minutes.  
*Frequency of Response:* Other (one-time).  
*Estimated Total Reporting/Recordkeeping Burden:* 171,050 hours.  
*Clearance Officer:* Glenn Kirkland (202) 622-3428, Internal Revenue Service, Room 6411-03, 1111

Constitution Avenue, NW., Washington, DC 20224.  
*OMB Reviewer:* Joseph F. Lackey, Jr. (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.  
**Lois K. Holland,**  
*Treasury PRA Clearance Officer.*  
 [FR Doc. 03-15744 Filed 6-20-03; 8:45 am]  
**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Submission for OMB Review; Comment Request**

June 16, 2003.  
 The Department of 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 July 23, 2003 to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* New.  
*Form Number:* None.  
*Type of Review:* New collection.  
*Title:* IRS Taxpayer Advocate Service Benchmark Survey, Focus Group and Telephone Interview.  
*Description:* In September 2002, the Taxpayer Advocate Service (TAS) completed an extensive one-year research program that identified its target audience far more definitively. The research program showed that the actual target was much broader and included a wide mix of different life circumstances—ranging from Affluent Families and Empty Nesters at the higher end of the income scale, to the Stable Middle Class in the center, to the Surviving Spouses, Struggling Young Families, and Unmarried Poor at the

lower end of the income scale. The research also showed that Small Business Owners are an important element of the target audience, while Non-English Speaking Taxpayers are not as important as had been believed (with the latter segment being no more prevalent in the TAS target audience than in the Total Taxpayer audience). TAS is planning communications to the Underserveds, with a focus on four key segments of the Underserved audience—Surviving Spouses, Struggling Young Families, Unmarried Poor, and Small Business Owners. It is necessary to conduct a marketing research effort to guide development of new communications and track their impact, while continuing the tracking of the target audience that is a part of the overall research strategy of TAS.  
*Respondents:* Individuals or households.  
*Estimated Number of Respondents:* 1,180.  
*Estimated Burden Hours Per Respondent:* 5 hours, 26 minutes.  
*Frequency of Response:* Other.  
*Estimated Total Reporting Burden:* 6,422 hours.  
*OMB Number:* 1545-1820.  
*Revenue Procedure Number:* Revenue Procedure 2003-33.  
*Type of Review:* Extension.  
*Title:* Section 9100 Relief for 338 Elections.  
*Description:* Pursuant to § 301.9100-3 of the Procedure and Administration Regulations, this procedure grants certain taxpayers an extension of time to file an election described in § 338(a) or § 338(h)(10) of the Internal Revenue Code to treat the purchase of the stock of a corporation as an asset acquisition.  
*Respondents:* Business or other for-profit, Individuals or households.  
*Estimated Number of Respondents:* 60.  
*Estimated Burden Hours Per Respondent:* 5 hours.  
*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden:* 300 hours.  
*Clearance Officer:* Glenn Kirkland (202) 622-3428, Internal Revenue Service, Room 6411-03, 1111 Constitution Avenue, NW., Washington, DC 20224.  
*OMB Reviewer:* Joseph F. Lackey, Jr. (202) 395-7316, Office of Management

and Budget, Room 10235, New

Executive Office Building, Washington,  
DC 20503.

**Lois K. Holland,**

*Treasury PRA Clearance Officer.*

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