

pipeline safety, RSPA may revoke the waiver at its sole discretion. This Notice is RSPA's only request for public comment before making its final decision in this matter.

Issued in Washington, DC on November 19, 2003.

**Richard D. Huriaux,**

*Manager, Regulations, Office of Pipeline Safety.*

[FR Doc. 03-29393 Filed 11-24-03; 8:45 am]

**BILLING CODE 4910-60-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

November 18, 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 December 26, 2003 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1851.

*Regulation Project Number:* REG-124312-02 Final.

*Type of Review:* Extension.

*Title:* Golden Parachute Payments.

*Description:* These regulations deny a deduction for excess parachute payments. A parachute payment is a payment in the nature of a disqualified individual that is contingent on a change in ownership or control of a corporation. Certain payments, including payments from a small corporation, are exempt from the definition of parachute payment if certain requirements are met (such as shareholder approval and disclosure requirements).

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 800.

*Estimated Burden Hours Per Respondent:* 15 hours.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 12,000 hours.

*Clearance Officer:* R. Joseph Durbala, (202) 622-3634, Internal Revenue Service, Room 6411-03, 1111 Constitution Avenue, NW, Washington, DC 20224.

*Reviewer:* Joseph F. Lackey, Jr., (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

**Mary A. Able,**

*Treasury PRA Clearance Officer.*

[FR Doc. 03-29396 Filed 11-24-03; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

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#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0390.

*Form Number:* IRS Form 5306.

*Type of Review:* Extension.

*Title:* Application for Approval of Prototype or Employer Sponsored Individual Retirement Account.

*Description:* This application is used by employers who want to establish an individual retirement account trust to be used by their employees. The application is also used by persons who want to establish approved prototype individual retirement accounts or annuities. The data collected is used to determine if plans may be approved.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeeping:* 600.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—11 hr., 43 min.

Learning about the law or the form—35 min.

Preparing and sending the form to the IRS—49 min.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting/Recordkeeping Burden:* 7,878 hours.

*OMB Number:* 1545-0790.

*Form Number:* IRS Form 8082.

*Type of Review:* Extension.

*Title:* Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR).

*Description:* Internal Revenue code (IRC) sections 6222 and 6227 require partners to notify IRS by filing Form 8082 when they (1) treat partnership items inconsistent with the partnership's treatment (6222), and (2) change previously reported partnership items (6227). Sections 6224 and 860F extend this requirement to shareholders of S corporations and residuals of REMICs. Also, section 6241 and 6034A(c) extend this requirement to partners in electing large partnerships and beneficiaries of estates and trusts.

*Respondents:* Business or other for-profit, Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 10,700.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—4 hr., 18 min.

Learning about the law or the form—1 hr., 23 min.

Preparing and sending the form to the IRS—1 hr., 31 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 76,557 hours.

*OMB Number:* 1545-1034.

*Form Number:* IRS Form 8582-CR.

*Type of Review:* Extension.

*Title:* Passive Activity Credit Limitations.

*Description:* Under section 469, credits from passive activities, to the extent they do not exceed the tax attributable to net passive income, are not allowed. Form 8582-CR is used to figure the passive activity credit allowed and the amount of credit to be reported on the tax return.

*Respondents:* Individuals or households, Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 900,000.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—2 hr., 4 min.

Learning about the law or the form—8 hr., 7 min.

Preparing the form—4 hr., 38 min.

Copying, assembling, and sending the form to the IRS—1 hr., 9 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 7,152,300 hours.

*OMB Number:* 1545-1096.

*Form Number:* IRS Form 9117.