

Frequency of Response: On occasion.
Estimated Total Reporting/Recordkeeping Burden: 32,000 hours.
Clearance Officer: R. Joseph Durbala, (202) 622-3634, Internal Revenue Service, Room 6411, 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. 03-31205 Filed 12-17-03; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

December 10, 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 January 20, 2004, to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0016.

Form Number: IRS Form 706-A.

Type of Review: Revision.

Title: United States Additional Estate Tax Return.

Description: Form 706-A is used by individuals to compute and pay the additional estate taxes due under Code section 2032A9(c). IRS uses the information to determine that the taxes have been properly computed. The form is also used for the basis election of section 1016(c)(1).

Respondents: Individuals or households.

Estimated Number of Respondents/Recordkeeping: 180.

Estimated Burden Hours Respondent/Recordkeeper:

Recordkeeping—3 hr., 17 min.

Learning about the law or the form—2 hr., 11 min.

Preparing the form—1 hr., 39 min.

Copying, assembling, and sending the form to the IRS—1 hr., 3 min.

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 1,475 hours.

OMB Number: 1545-1559.

Revenue Procedure Number: Revenue Procedures 98-46 and 97-44.

Type of Review: Extension.

Title: LIFO Conformity Requirement.

Description: Revenue Procedure 97-44 permits automobile dealers that comply with the terms of the revenue procedure to continue using LIFO inventory method despite previous violations of the LIFO conformity requirements of section 472(c) or (e)(2). Revenue Procedure 98-46 modifies Revenue Procedure 97-44 by allowing medium- and heavy-duty truck dealers to take advantage of the favorable relief provided in Revenue Procedure 97-44.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 5,000.

Estimated Burden Hours Respondent/Recordkeeper: 20 hours.

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 100,000 hours.

OMB Number: 1545-1719.

Regulation Project Number: REG-106446-98 Final.

Type of Review: Extension.

Title: Relief from Joint and Several Liability.

Description: The regulation under section 6015 provides guidance regarding relief from the joint and several liability imposed by section 6013(d)(3). The regulations provide specific guidance on the three relief provisions of section 6015 and on how taxpayers would file a claim for such relief. In addition, the regulations provide guidance regarding Tax Court review of certain types of claims for relief, as well as information regarding the rights of the non-requesting spouse. The regulations also clarify that, under section 6013, a return is not a joint return if one of the spouses signs the return under duress.

Respondents: Individuals or households.

Estimated Number of Respondents: 1.
Estimated Burden Hours Respondent: 1 hour.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 1 hour.

OMB Number: 1545-1724.

Regulation Project Number: REG-109481-99 Final.

Type of Review: Extension.

Title: Special Rules Under section 417(a)(7) for Written Explanations

Provided by Qualified Retirement Plans after Annuity Starting Dates.

Description: The collection of information requirement in sections 1.417(e)-1(b)(3)(iv)(B) and 1.417(e)-1(3)(v)(A) is required to ensure that a participant and the participant's spouse consent to a form of distribution from a qualified plan that may result in reduced periodic payments.

Respondents: Individuals or households, Business or other for-profit, Not-for-profit institutions.

Estimated Number of Respondents: 50,000.

Estimated Burden Hours Respondent: 15 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 12,500 hours.

OMB Number: 1545-1726.

Regulation Project Number: REG-111835-99 NPRM.

Type of Review: Extension.

Title: Regulations Governing Practice before the Internal Revenue Service.

Description: These regulations affect individuals who are eligible to practice before the Internal Revenue Service. These regulations also authorize the Director of Practice to act upon applications for enrollment to practice before the Internal Revenue Service. The Director of Practice will use certain information to ensure that: (1) Enrolled agents properly complete continuing education requirements to obtain renewal; (2) practitioners properly obtain consent of taxpayers before representing conflicting interests; and (3) practitioners do not use e-commerce to make misleading solicitations.

Respondents: Business or other for-profit.

Estimated Number of Recordkeepers: 56,000.

Estimated Burden Hours Recordkeeper: 53 minutes.

Estimated Total Recordkeeping Burden: 50,000 hours.

OMB Number: 1545-1732.

Regulation Project Number: REG-105946-00 Final.

Type of Review: Extension.

Title: Mid-Contract Change in Taxpayer.

Description: The information is needed by taxpayers who assume the obligation to account for the income from long-term contracts as the result of certain nontaxable transactions.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 5,000.

Estimated Burden Hours Respondent: 2 hours.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 10,000 hours.

Clearance Officer: R. Joseph Durbala, (202) 622-3634, Internal Revenue Service, Room 6411, 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. 03-31206 Filed 12-17-03; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Open Meeting of the Area 5 Taxpayer Advocacy Panel (Including the States of Iowa, Kansas, Minnesota, Missouri, Nebraska, North Dakota, Oklahoma, South Dakota, and Texas)

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: An open meeting of the Area 5 Taxpayer Advocacy Panel will be conducted (via teleconference). The Taxpayer Advocacy Panel is soliciting public comment, ideas, and suggestions on improving customer service at the Internal Revenue Service.

DATES: The meeting will be held Monday, January 12, 2004, at 3 p.m., Central Time.

FOR FURTHER INFORMATION CONTACT: Audrey Jenkins at 1-888-912-1227, or (718) 488-2085.

SUPPLEMENTARY INFORMATION: Notice is hereby given pursuant to section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988) that an open meeting of the Area 5

Taxpayer Advocacy Panel will be held Monday, January 12, 2004, from 3 to 4 p.m. Central time via a telephone conference call. You can submit written comments to the panel by faxing to (718) 488-2062, or by mail to Taxpayer Advocacy Panel, 10 Metro Tech Center, 625 West Fulton Street, Brooklyn, NY 11201. Public comments will also be welcome during the meeting. Please contact Audrey Jenkins at 1-888-912-1227 or (718) 488-2085 for more information.

The agenda will include the following: Various IRS issues.

Dated: December 11, 2003.

Bernard Coston,

Director, Taxpayer Advocacy Panel.

[FR Doc. 03-31240 Filed 12-17-03; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF VETERANS AFFAIRS

Rehabilitation Research and Development Service Scientific Merit Review Board; Notice of Meeting

The Department of Veterans Affairs gives notice under Pub. L. 92-463 (Federal Advisory Committee Act) that a meeting of the Rehabilitation Research and Development Service Scientific Merit Review Board will be held on January 27-28, 2004, at the J.W. Marriott Hotel, 1331 Pennsylvania Avenue, NW., Washington, DC. The sessions are scheduled to begin at 8 a.m. and end at 5:30 p.m. each day.

The purpose of the Board is to review rehabilitation research and development applications for scientific and technical merit and to make recommendations to the Director, Rehabilitation Research and Development Service, regarding their funding.

The meeting will be open to the public for the January 27 session from

8 a.m. to 9 a.m. for the discussion of administrative matters, the general status of the program and the administrative details of the review process. On January 27, from 9 a.m. through January 28, the meeting will be closed for the Board's review of research and development applications.

This review involves oral comments, discussion of site visits, staff and consultant critiques of proposed research protocols, and similar analytical documents that necessitate the consideration of the personal qualifications, performance and competence of individual research investigators. Disclosure of such information would constitute a clearly unwarranted invasion of personal privacy. Disclosure would also reveal research proposals and research underway which could lead to the loss of these projects to third parties and thereby frustrate future agency research efforts.

Thus, the closing is in accordance with 5 U.S.C. 552b(c)(6), and (c)(9)(B) and the determination of the Secretary of the Department of Veterans Affairs under sections 10(d) of Pub. L. 92-463 as amended by section 5(c) of Pub. L. 94-409.

Those who plan to attend the open session should contact Ms. Victoria Mongiardo, Program Analyst, Rehabilitation Research and Development Service (122P), Department of Veterans Affairs, 810 Vermont Ave., NW., Washington, DC 20420, at (202) 254-0054.

Dated: December 11, 2003.

By Direction of the Secretary:

E. Philip Riffin,

Committee Management Officer.

[FR Doc. 03-31178 Filed 12-17-03; 8:45 am]

BILLING CODE 8320-01-M