

information to determine the correct tax liability of the REMIC.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 31.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—4 hr., 32 min.

Learning about the law or the form—1 hr., 29 min.

Preparing and sending the form to the IRS—1 hr., 37 min.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 237 hours.

*OMB Number:* 1545-1459.

*Form Number:* IRS Form 8498.

*Type of Review:* Extension.

*Title:* Program Sponsor Agreement for Continuing Education for Enrolled Agents.

*Description:* This information relates to the approval of continuing professional education programs for the individuals enrolled to practice before the Internal Revenue Service (enrolled agents).

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

*Estimated Number of Respondents:* 500.

*Estimated Burden Hours Respondent:* 36 minutes.

*Frequency of Response:* Other (one-time filing).

*Estimated Total Reporting Burden:* 300 hours.

*OMB Number:* 1545-1738.

*Revenue Procedure Number:* Revenue Procedure 2001-29.

*Type of Review:* Extension.

*Title:* Leveraged Leases.

*Description:* Revenue Procedure 2001-29 sets forth the information and representations required to be furnished by taxpayers in requests for an advance ruling that a leveraged lease transaction is, in fact, a valid lease for Federal income tax purposes.

*Respondents:* Business or other for-profit, individuals or households, not-for-profit institutions.

*Estimated Number of Respondents:* 10.

*Estimated Burden Hours Respondent:* 80 hours.

*Frequency of Response:* 80 hours.

*Estimated Total Reporting Burden:* 800 hours.

*OMB Number:* 1545-1863.

*Form Number:* IRS Form 8879-S.

*Type of Review:* Extension.

*Title:* IRS e-file Signature Authorization for Form 1120S.

*Description:* Form 8879-S authorizes an officer of a corporation and an electronic return originator (ERO) to use

a personal identification number (PIN) to electronically sign a corporation's electronic income tax return and, if applicable, electronic funds withdrawal consent.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 11,360.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—4 hr., 18 min.

Learning about the law or the form—28 min.

Preparing the form—1 hr., 29 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 74,181 hours.

*OMB Number:* 1545-1864.

*Form Number:* IRS Form 8879-C.

*Type of Review:* Extension.

*Title:* IRS e-file Signature

Authorization for Form 1120.

*Description:* Form 8879-C authorizes an officer of a corporation and an electronic return originator (ERO) to use a personal identification number (PIN) to electronically sign a corporation's electronic income tax return and, if applicable, electronic funds withdrawal consent.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 7,760.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—4 hr., 18 min.

Learning about the law or the form—28 min.

Preparing and sending the form to the IRS—1 hr., 29 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 50,673 hours.

*OMB Number:* 1545-1866.

*Form Number:* IRS form 8453-C.

*Type of Review:* Extension.

*Title:* U.S. Corporation Income Tax Declaration for an IRS e-file Return.

*Description:* Form 8453-C is used to enable the electronic filing of Form 1120.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 2,000.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—4 hrs., 46 min.

Learning about the law or the form—28 min.

Preparing the form—1 hr., 30 min.

Copying, assembling, and sending the form to the IRS—16 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 14,040 hours.

*Clearance Officer:* Glenn P. 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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## DEPARTMENT OF JUSTICE

### Bureau of Alcohol, Tobacco, Firearms, and Explosives

#### Agency Information Collection Activities: Proposed Collection; Comments Requested

**ACTION:** 30-day notice of information collection under review: Commerce in Firearms and Ammunition—Annual Inventory of Firearms.

The Department of Justice (DOJ), Bureau of Alcohol, Tobacco, Firearms, and Explosives (ATF) has submitted the following information collection request to the Office of Management and Budget (OMB) for review and approval in accordance with the Paperwork Reduction Act of 1995. The proposed information collection is published to obtain comments from the public and affected agencies. This proposed information collection was previously published in the **Federal Register** Volume 68, Number 198, page 59196 on October 14, 2003, allowing for a 60-day comment period.

The purpose of this notice is to allow for an additional 30 days for public comment until March 19, 2004. This process is conducted in accordance with 5 CFR 1320.10.

Written comments and/or suggestions regarding the items contained in this notice, especially the estimated public burden and associated response time, should be directed to The Office of Management and Budget, Office of Information and Regulatory Affairs, Attention Department of Justice Desk Officer, Washington, DC 20503. Additionally, comments may be submitted to OMB via facsimile to (202) 395-5806.

Written comments and suggestions from the public and affected agencies concerning the proposed collection of information are encouraged. Your comments should address one or more of the following four points:

(1) Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility;

(2) Evaluate the accuracy of the agencies estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used;

(3) Enhance the quality, utility, and clarity of the information to be collected; and

(4) Minimize the burden of the collection of information on those who are to respond, including through the use of appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., permitting electronic submission of responses.

#### Overview of This Information Collection

(1) *Type of Information Collection:* Extension of a currently approved collection.

(2) *Title of the Form/Collection:* Commerce in Firearms and Ammunition—Annual Inventory of Firearms.

(3) *Agency form number, if any, and the applicable component of the Department of Justice sponsoring the collection:* Form Number: None. Bureau of Alcohol, Tobacco, Firearms, and Explosives.

(4) *Affected public who will be asked or required to respond, as well as a brief abstract:* Primary: Business or other for-profit. Other: none. Abstract: The regulations require Federal Firearms Licensees to conduct an annual inventory of their firearms and clarify who is responsible for reporting firearms that are lost or stolen in transit. The collection of information is contained in 27 CFR 178.39a and 178.130.

(5) *An estimate of the total number of respondents and the amount of time estimated for an average respondent to respond:* There will be an estimated 100,293 respondents, who will keep firearms records that will take approximately 1 minute to record.

(6) *An estimate of the total burden (in hours) associated with the collection:* There are an estimated 15,483 total burden hours associated with this collection.

If additional information is required contact: Brenda E. Dyer, Deputy Clearance Officer, United States Department of Justice, Information Management and Security Staff, Justice Management Division, Suite 1600,

Patrick Henry Building, 601 D Street NW., Washington, DC 20530.

Dated: January 30, 2004.

**Brenda E. Dyer,**

*Deputy Clearance Officer, United States Department of Justice.*

[FR Doc. 04-3447 Filed 2-17-04; 8:45 am]

**BILLING CODE 4410-FY-P**

## DEPARTMENT OF JUSTICE

### Bureau of Alcohol, Tobacco, Firearms, and Explosives

#### Agency Information Collection Activities: Proposed Collection; Comments Requested

**ACTION:** 30-Day Notice of Information Collection Under Review: Statement of Process-Marking of Plastic Explosives for the Purpose of Detection.

The Department of Justice (DOJ), Bureau of Alcohol, Tobacco, Firearms, and Explosives (ATF) has submitted the following information collection request to the Office of Management and Budget (OMB) for review and approval in accordance with the Paperwork Reduction Act of 1995. The proposed information collection is published to obtain comments from the public and affected agencies. This proposed information collection was previously published in the **Federal Register** Volume 68, Number 203, page 60116, October 21, 2003, allowing for a 60-day comment period.

The purpose of this notice is to allow for an additional 30 days for public comment until March 19, 2004. This process is conducted in accordance with 5 CFR 1320.10.

Written comments and/or suggestions regarding the items contained in this notice, especially the estimated public burden and associated response time, should be directed to The Office of Management and Budget, Office of Information and Regulatory Affairs, Attention Department of Justice Desk Officer, Washington, DC 20503. Additionally, comments may be submitted to OMB via facsimile to (202) 395-7285.

Written comments and suggestions from the public and affected agencies concerning the proposed collection of information are encouraged. Your comments should address one or more of the following four points:

(1) Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility;

(2) Evaluate the accuracy of the agencies estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used;

(3) Enhance the quality, utility, and clarity of the information to be collected; and

(4) Minimize the burden of the collection of information on those who are to respond, including through the use of appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., permitting electronic submission of responses.

#### Overview of This Information Collection

(1) *Type of Information Collection:* Extension of a currently approved collection.

(2) *Title of the Form/Collection:* Statement of Process-Marking of Plastic Explosives for the Purpose of Detection.

(3) *Agency form number, if any, and the applicable component of the Department of Justice sponsoring the collection:* Form Number: None. Bureau of Alcohol, Tobacco, Firearms and Explosives.

(4) *Affected public who will be asked or required to respond, as well as a brief abstract:* Primary: Business or other for-profit. Other: none. Abstract: The information contained in the statement of process is required to ensure compliance with the provisions of Pub. L. 104-132. This information will be used to ensure that plastic explosives contain a detection agent as required by law.

(5) *An estimate of the total number of respondents and the amount of time estimated for an average respondent to respond:* There will be an estimated 8 respondents, who will complete the required information within approximately 18 minutes.

(6) *An estimate of the total burden (in hours) associated with the collection:* There is an estimated 16 total burden hours associated with this collection.

If additional information is required contact: Ms. Brenda E. Dyer, Deputy Clearance Officer, United States Department of Justice, Information Management and Security Staff, Justice Management Division, Suite 1600, Patrick Henry Building, 601 D Street NW., Washington, DC 20530.

Dated: January 30, 2004.

**Brenda E. Dyer,**

*Deputy Clearance Officer, United States Department of Justice.*

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