

*Estimated Total Reporting/Recordkeeping Burden:* 207,125 hours.

*OMB Number:* 1545-1714.

*Form Number:* None.

*Type of Review:* Extension.

*Title:* Tip Reporting Alternative Commitment (TRAC) for Most Industries.

*Description:* Information is required by the Internal Revenue Service in its tax compliance efforts to assist employers and their employees in understanding and complying with section 6053(a), which requires employees to report all their tips monthly to their employers.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 300.

*Estimated Burden Hours Respondent/Recordkeeper:* 16 hours, 16 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 4,877 hours.

*OMB Number:* 1545-1715.

*Form Number:* None.

*Type of Review:* Extension.

*Title:* Tip Rate Determination Agreement (For Use by Employers in the Food and Beverage Industry).

*Description:* Information is required by the Internal Revenue Service in its tax compliance efforts to assist employers and their employees in understanding and complying with section 6053(a), which requires employees to report all their tips monthly to their employers.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 200.

*Estimated Burden Hours Respondent/Recordkeeper:* 11 hours.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 1,737 hours.

*OMB Number:* 1545-1716.

*Notice Number:* Notice 2001-1.

*Type of Review:* Extension.

*Title:* Employer-Designed Tip Reporting Program for the Food and Beverage Industry (EmTRAC).

*Description:* Information is required by the Internal Revenue Service in its tax compliance efforts to assist employers and their employees in understanding and complying with section 6053(a), which requires employees to report all their tips monthly to their employers.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 20.

*Estimated Burden Hours Respondent/Recordkeeper:* 44 hours.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 870 hours.

*OMB Number:* 1545-1717.

*Form Number:* None.

*Type of Review:* Extension.

*Title:* Tip Rate Determination Agreement (TRDA) for Most Industries.

*Description:* Information is required by the Internal Revenue Service in its tax compliance efforts to assist employers and their employees in understanding and complying with section 6053(a), which requires employees to report all their tips monthly to their employers.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 100.

*Estimated Burden Hours Respondent/Recordkeeper:* 18 hours, 58 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 1,897 hours.

*OMB Number:* 1545-1730.

*Regulation Project Number:* REG-114998-99 Final.

*Type of Review:* Extension.

*Title:* Obligations of States and Political Subdivisions.

*Description:* Section 142(f)(4) of the Internal Revenue Code of 1986 permits a person engaged in the local furnishing of electric energy or gas that uses facilities financed with exempt facility bonds under section 142(a)(8) and that expands its service area in a manner inconsistent with the requirements of sections 142(a)(8) and 142(f) to make an election to ensure that those bonds will continue to be treated as tax-exempt bonds. The final regulations (1.142(f)-1) set forth the required time and manner of making this statutory election.

*Respondents:* Business or other for-profit, State, local or tribal government.

*Estimated Number of Respondents:* 15.

*Estimated Burden Hours Respondent:* 1 hour.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 15 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.*

[FR Doc. 04-6540 Filed 3-23-04; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

March 17, 2004.

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 April 23, 2004, to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1703.

*Form Number:* IRS Form 12815.

*Type of Review:* Extension.

*Title:* Return Post Card for the Community Based Outlet Participation.

*Description:* This post card is used by the Community Based Outlet Program (CBOP) participants (*i.e.*, grocery stores/pharmacies, copy centers, corporations, credit unions, city/county governments) to order products. The post card will be returns to the Western Area Distribution Center for processing.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 10,000.

*Estimated Burden Hours Respondent:* 5 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 834 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.*

[FR Doc. 04-6541 Filed 3-23-04; 8:45 am]

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