

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 THE TREASURY

Submission for OMB Review; Comment Request

March 23, 2004.

The Department of the Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Pub. L. 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 May 3, 2004 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0004.

Form Number: IRS Form SS-8.

Type of Review: Extension.

Title: Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding.

Description: Form SS-8 is used by employers and workers to furnish information to IRS in order to obtain a determination as to whether a worker is an employee for purposes of Federal employment taxes and income tax withholding. IRS uses this information to make the determination.

Respondents: Business or other for-profit, individuals or households, not-for-profit institutions, Farms, Federal Government, State, Local or Tribal Government.

Estimated Number of Respondents/Recordkeepers: 6,900.

Estimated Burden Hours Respondent/Recordkeeper:

Recordkeeping—22 hr.

Learning about the law or the form—47 min.

Preparing and sending the form to the IRS—1 hr., 11 min.

Frequency of response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 165,462 hours.

OMB Number: 1545-0962.

Publication Number: Publication 1075.

Type of Review: Extension.

Title: Tax Information Security Guidelines for Federal, State, and Local Agencies.

Description: Internal Revenue Code section 6103(p) requires that IRS provide periodic reports to Congress describing safeguard procedures, utilized by agencies which receive information from the IRS, to protest the confidentiality of the information. This section also requires that these agencies furnish reports to the IRS describing their safeguards.

Respondents: Business or other for-profit, not-for-profit institutions, Federal Government, State, Local or Tribal Government

Estimated Number of Respondents: 5,100.

Estimated Burden Hours Respondent: 40 hours.

Frequency of response: Annually.

Estimated Total Reporting Burden: 204,000 hours.

OMB Number: 1545-1036.

Form Number: IRS Form 8716.

Type of Review: Extension.

Title: Election of Have a Tax Year Other Than a Required Tax Year.

Description: Filed by partnerships, S Corporations, and personal service corporations, under section 444(a), to retain or to adopt a tax year that is not a required tax year. Service Centers accept Form 8716 and use the form information to assign master-file codes that allow the Center to accept the filer's tax return filed for a tax year (fiscal year) that would not otherwise be acceptable.

Respondents: Business or other for-profit, farms.

Estimated Number of Respondents/Recordkeepers: 40,000.

Estimated Burden Hours Respondent/Recordkeeper:

Recordkeeping—2 hr., 37 min.

Learning about the law or the form—1 hr., 12 min.

Preparing and sending the form to the IRS—1 hr., 16 min.

Frequency of response: Other (one-time).

Estimated Total Reporting/Recordkeeping Burden: 204,400 hours.

OMB Number: 1545-1625.

Regulation Project Numbers: REG-105170-97 and REG-112991-01 Final.

Type of Review: Extension.

Title: Credit for Increasing Research Activities.

Description: These final regulations relate to the computation of the credit

under section 41© and the definition of *qualified research* under section 41(d). These regulations are intended to provide (1) guidance concerning the requirements necessary to qualify for the credit for increasing research activities, (2) guidance in computing the credit for increasing research activities, and (3) rules for electing and revoking the election of the alternative incremental credit.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 5.

Estimated Burden Hours Respondent/Recordkeeper: 50 hours.

Frequency of response: On occasion.

Estimated Total Reporting/

Recordkeeping Burden: 150 hours.

Clearance Officer: Glenn P. Kirkland, (202) 622-3428, Internal Revenue Service, Room 6411-03, 1111 Constitution Avenue, NW., Washington, DC 20224.

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Lois K. Holland,

Treasury PRA Clearance Officer.

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

March 25, 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 May 3, 2004 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0990.

Form Number: IRS Form 8610 and Schedule A (Form 8610).

Type of Review: Extension.

Title: Form 8610: Annual Law-Income Housing Credit Agencies Report; and