

**Information To Ensure Safety of Hydrogen Fueled Vehicles**

*Type of Request*—Emergency processing (5 CFR 1320.13).

*OMB Clearance Number*—None.

*Form Number*—This collection of information would use no standard forms.

*Requested Expiration Date of Approval*—90 days from date of approval.

*Summary of the Collection of Information*—In order to fulfill its statutory responsibility to reduce traffic accidents and deaths and injuries resulting from traffic accidents, NHTSA has begun to focus on the safe use of hydrogen as a motor vehicle fuel. To ensure that the hydrogen fueled vehicles that will soon appear on the Nation's highways meet the need for motor vehicle safety, NHTSA plans to ask motor vehicle manufacturers for information about measures each vehicle manufacturer has taken to ensure the safety of hydrogen fueled vehicles. Specifically, NHTSA will ask for information on the steps and actions the vehicle manufacturer is taking to ensure the safety of these vehicles, including refueling issues. NHTSA is also asking that the manufacturers identify those vehicle safety-related issues that they believe must be addressed in the future in order to help assure that production of hydrogen fueled vehicles are safe for public use.

*Description of the Likely Respondents (Including Estimated Number, and Proposed Frequency of Response to the Collection of Information)*—NHTSA will send letters to ten motor vehicle manufacturers that have plans to manufacture hydrogen fueled vehicles. This is a one time collection of information. The submission of information in response to this request will be voluntary.

*Estimate of the Total Annual Reporting and Recordkeeping Burden Resulting from the Collection of Information*—NHTSA estimates that it will take each manufacturer 30 hours to provide information on safety in its hydrogen fueled vehicles. Thus, NHTSA estimates that the total burden hours on the public will be 300 hours. There are no recordkeeping burdens associated with this collection.

**Authority:** 44 U.S.C. 3506(c); delegation of authority at 49 CFR 1.50.

Issued on: June 9, 2004.

**Jacqueline Glassman,**  
Chief Counsel.

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**DEPARTMENT OF THE TREASURY**

**Submission for OMB Review; Comment Request**

June 3, 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, 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 July 15, 2004 to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-0191.

*Form Number:* IRS Form 4952.

*Type of Review:* Revision.

*Title:* Investment Interest Expense Deduction.

*Description:* Form 4952 is used by taxpayers who paid or accrued interest on money borrowed to purchase or carry investment property. The form is used to compute the allowable deduction for interest on investment indebtedness and the information obtained is necessary to verify the amount actually deducted.

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

*Estimated Number of Respondents/Recordkeepers:* 800,000.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping .....	39 min.
Learning about the law or the form.	12 min.
Preparing the form .....	24 min.
Copying, assembling, and sending the form to the IRS.	13 min.

*Frequency of response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 2,700,000 hours.

*OMB Number:* 1545-0199.

*Form Number:* IRS Form 5306-A.

*Type of Review:* Revision.

*Title:* Application for Approval of Prototype Simplified Employee Pension (SEP) or Savings Incentive Match Plan for Employees of Small Employers (SIMPLE IRA Plan).

*Description:* This form is used by banks, credit unions, insurance companies, and trade or professional associations to apply for approval of a Simplified Employee Pension Plan or

Savings Incentive Match Plan to be used by more than one employer. The data collected is used to determine if the prototype plan submitted is an approved plan.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 5,000.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping .....	15 hr., 46 min.
Learning about the law or the form.	1 hr., 23 min.
Preparing, copying, assembling, and sending the form to the IRS.	1 hr., 42 min.

*Frequency of response:* On occasion.  
*Estimated Total Reporting/Recordkeeping Burden:* 94,400 hours.

*OMB Number:* 1545-0409.

*Form Number:* IRS Forms 211/211(SP).

*Type of Review:* Extension.

*Title:* Form 211: Application for Reward for Original Information; and Form 211(SP): Solicitud de Recompensa por Informacion Original (Spanish Version).

*Description:* Forms 211/211(SP) are the official application forms used by persons requesting rewards for submitting information concerning alleged violations of the tax laws by other persons. Such rewards are authorized by Internal Revenue Code (IRC) 7623. The data is used to determine and pay rewards to those persons who voluntarily submit information.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 11,200.

*Estimated Burden Hours Respondent:* 15 minutes.

*Frequency of response:* On occasion.  
*Estimated Total Reporting Burden:* 2,800 hours.

*OMB Number:* 1545-0800.

*Regulation Project Number:* Reg. 601.601.

*Type of Review:* Extension.

*Title:* Rules and Regulations.

*Description:* Persons wishing to speak at a public hearing on a proposed rule must submit written comments and an outline within prescribed time limits, for use in preparing agendas and allocating time. Persons interested in the issuance, amendment, or repeal of a rule may submit a petition for this. IRS considers the petitions in its deliberations.

*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:* 600.  
*Estimated Burden Hours Respondent:* 1 hour, 30minutes.  
*Frequency of response:* On occasion.  
*Estimated Total Reporting Burden:* 900 hours.  
*OMB Number:* 1545-0982.  
*Regulation Project Number:* LR-77-86 Final (TD 8124).  
*Type of Review:* Extension.  
*Title:* Certain Elections under the Tax Reform Act of 1986.  
*Description:* These regulations establish various elections with respect to which interim guidance on the time and manner of making the election is necessary. These regulations enable taxpayers to take advantage of the benefits of various Code provisions.  
*Respondents:* Business or other for-profit, Individuals or households, Not-for-profit institutions, Farms, State, local or tribal government.  
*Estimated Number of Respondents:* 114,710.  
*Estimated Burden Hours Respondent:* 15 minutes.  
*Estimated Total Reporting Burden:* 28,678 hours.  
*OMB Number:* 1545-1331.  
*Regulation Project Number:* PS-55-89 Final.  
*Type of Review:* Extension.  
*Title:* General Asset Accounts under the Accelerated Cost Recovery System.  
*Description:* The regulations describe the time and manner of making the election described in Internal Revenue Code (IRC) section 168(i)(4). Basic information regarding this election.  
*Respondents:* Business or other for-profit.  
*Estimated Number of Respondents:* 1,000.  
*Estimated Burden Hours Respondent:* 15 minutes.  
*Frequency of response:* Annually.  
*Estimated Total Reporting Burden:* 250 hours.  
*OMB Number:* 1545-1413.  
*Regulation Project Number:* IA-30-95 Final.

*Type of Review:* Extension.  
*Title:* Reporting of Nonpayroll Withheld Tax Liabilities.  
*Description:* These regulations concern the Secretary's authority to require a return of tax under section 6011 and provide for the requirement of a return by persons deducting and withholding income tax from "Nonpayroll" payments.  
*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:* 1.  
*Estimated Burden Hours Respondent:* 1 hour.  
*Estimated Total Reporting Burden:* 1 hour.  
*OMB Number:* 1545-1600.  
*Regulation Project Number:* REG-251703-96 Final.  
*Type of Review:* Extension.  
*Title:* Residence of Trusts and Estates-7701.  
*Description:* This regulation provides the procedure and requirements for making the election to remain a domestic trust.  
*Respondents:* Individuals or households.  
*Estimated Number of Respondents:* 222.  
*Estimated Burden Hours Respondent:* 31 minutes.  
*Frequency of response:* Other (one time).  
*Estimated Total Reporting Burden:* 114 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 THE TREASURY**

**Submission for OMB Review; Comment Request**

June 7, 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, 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 July 15, 2004 to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-0015.

*Form Number:* IRS Form 706.

*Type of Review:* Revision.

*Title:* United States Estate (and Generation-Skipping Transfer) Tax Return.

*Description:* Form 706 is used by executors to report and compute the Federal Estate Tax imposed by Internal Revenue Code (IRC) section 2001 and the Federal Generation-Skipping Transfer (GST) tax imposed by section 2601. IS uses the information to enforce these taxes and to verify that the tax has been properly computer.

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

*Estimated Number of Respondents/Recordkeepers:* 117,000.

*Estimated Burden Hours Respondent/Recordkeeper:*

Form	Recordkeeping	Learning about the law or the form	Preparing the form	Copying, assembling, and sending the form to the IRS
706 .....	2 hr., 10 min. ....	1 hr., 28 .....	4 hr., 1 min. ....	48 min.
Schedule A .....	19 min. ....	15 min. ....	9 min. ....	20 min.
A-1 .....	45 min. ....	25 min. ....	58 min. ....	48 min.
B .....	19 min. ....	9 min. ....	15 min. ....	20 min.
C .....	13 min. ....	1 min. ....	8 min. ....	20 min.
D .....	6 min. ....	6 min. ....	8 min. ....	20 min.
E .....	39 min. ....	7 min. ....	24 min. ....	20 min.
F .....	33 min. ....	7 min. ....	21 min. ....	20 min.
G .....	26 min. ....	22 min. ....	11 min. ....	13 min.
H .....	26 min. ....	7 min. ....	9 min. ....	13 min.
I .....	26 min. ....	27 min. ....	11 min. ....	20 min.