

Form	Recordkeeping	Learning about the law or the form	Preparing the form	Copying, assembling, and sending the form to the IRS
J .....	26 min. ....	7 min. ....	15 min. ....	20 min.
K .....	26 min. ....	10 min. ....	9 min. ....	20 min.
L .....	13 min. ....	4 min. ....	9 min. ....	20 min.
M .....	13 min. ....	31 min. ....	24 min. ....	20 min.
O .....	19 min. ....	11 min. ....	18 min. ....	16 min.
P .....	6 min. ....	14 min. ....	18 min. ....	13 min.
Q .....	6 min. ....	9 min. ....	11 min. ....	13 min.
Q Worksheet .....	6 min. ....	9 min. ....	58 min. ....	20 min.
R .....	19 min. ....	34 min. ....	1 hr., 1 min. ....	48 min.
R-1 .....	6 min. ....	29 min. ....	24 min. ....	20 min.
U .....	19 min. ....	3 min. ....	29 min. ....	20 min.
Cont. Schedule .....	19 min. ....	2 min. ....	7 min. ....	20 min.

*Frequency of response:* Other (once).  
*Estimated Total Reporting/Recordkeeping Burden:* 2,077,795 hours.  
*OMB Number:* 1545-0035.  
*Form Number:* IRS Forms 943, 043-PR, 943-A, and 943A-PR.  
*Type of Review:* Revision.  
*Title:* Employer's Annual Tax Return for Agricultural Employees.

*Description:* Agricultural employers must prepare and file Form 943 and Form 943-PR (Puerto Rico only) to report and pay FCA taxes and (943 only) income tax voluntarily withheld. Agricultural employers may attach Forms 943-A and 943A-PR to Forms 943 and 943-PR to show their tax liabilities for semiweekly periods. The

information is used to verify that the correct tax has been paid.  
*Respondents:* Business or other for-profit.  
*Estimated Number of Respondents/Recordkeepers:* 684,444.  
*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
943 .....	10 hr., 31 min. ....	40 min. ....	1 hr., 47min .....	16 min.
943-A .....	8 hr., 22 min. ....	0 min. ....	0 min. ....	8 min.
943-V .....	0 min. ....	0 min. ....	20 min. ....	0 min.

*Frequency of response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 8,972,974 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. 04-13402 Filed 6-14-04; 8:45 am]  
**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Proposed Collection; Comment Request for Form 8863**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, as part of its continuing effort

to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Pub. L. 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 8863, Education Credits (Hope and Lifetime Learning Credits).

**DATES:** Written comments should be received on or before August 16, 2004 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn P. Kirkland, Internal Revenue Service, room 6411, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Carol Savage at Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622-3945, or through the Internet at [CAROL.A.SAVAGE@irs.gov](mailto:CAROL.A.SAVAGE@irs.gov).

**SUPPLEMENTARY INFORMATION:**  
*Title:* Education Credits (Hope and Lifetime Learning Credits).  
*OMB Number:* 1545-1618.

*Form Number:* 8863.  
*Abstract:* Section 25A of the Internal Revenue Code allows for two education credits, the Hope credit and the lifetime learning credit. Form 8863 will be used to compute the amount of the allowable credits. The IRS will use the information on the form to verify that respondents correctly computed their education credits.

*Current Actions:* There are no changes being made to the form at this time.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 12,000,000.

*Estimated Time Per Respondent:* 1 hr., 6 min.

*Estimated Total Annual Burden Hours:* 13,210,000.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal

revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

*Request for Comments:* Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: June 9, 2004.

**Carol Savage,**

*Management and Program Analyst.*

[FR Doc. 04-13476 Filed 6-14-04; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 5074

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 5074, Allocation of Individual Income Tax to Guam or the Commonwealth of the Northern Mariana Islands (CNMI).

**DATES:** Written comments should be received on or before August 16, 2004 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn Kirkland, Internal Revenue Service, room 6411, 1111 Constitution Avenue NW., Washington, DC 20224.

#### FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the form and instructions should be directed to Larnice Mack at Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622-3179, or through the Internet at (*Larnice.Mack@irs.gov*).

#### SUPPLEMENTARY INFORMATION:

*Title:* Allocation of Individual Income Tax to Guam or the Commonwealth of the Northern Mariana Islands (CNMI).

*OMB Number:* 1545-0803.

*Form Number:* Form 5074.

*Abstract:* Form 5074 is used by U.S. citizens or residents as an attachment to Form 1040 when they have \$50,000 or more in adjusted gross income from U.S. sources and \$5,000 or more in gross income from Guam or the Commonwealth of Northern Mariana Islands (CNMI). The data is used by IRS to allocate income tax due to Guam or the DNMI as required by 26 U.S.C. 7654.

*Current Actions:* There are no changes being made to the form at this time.

*Type of Review:* Extension of a current OMB approval.

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 50.

*Estimated Time Per Respondent:* 4 hrs. 1 min.

*Estimated Total Annual Burden Hours:* 210.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

*Request for Comments:* Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to

minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: June 4, 2004.

**Glenn Kirkland,**

*IRS Reports Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 3800

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Pub. L. 104-13(44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 3800, General Business Credit.

**DATES:** Written comments should be received on or before August 16, 2004 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn Kirkland Internal Revenue Service, room 6411, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Larnice Mack at Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622-3179, or through the Internet at (*Larnice.Mack@irs.gov*).

#### SUPPLEMENTARY INFORMATION:

*Title:* General Business Credit.

*OMB Number:* 1545-0895.

*Form Number:* Form 3800.

*Abstract:* Internal Revenue Code section 38 permits taxpayers to reduce their income tax liability by the amount of their general business credit, which is an aggregation of their investment credit, work opportunity credit, welfare-to-work credit, alcohol fuel credit, research credit, low-income housing