

Telephone: (202) 565-1596, FIRS: 1-800-877-8339.

Dated: June 15, 2004.

**Vernon A. Williams,**

Secretary.

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

June 8, 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 July 19, 2004 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0458.

*Form Number:* IRS Form 4852.

*Type of Review:* Extension.

*Title:* Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

*Description:* In the absence of a Form W-2 or 1099R from the employer or payer, Form 4852 is used by the taxpayer to estimate gross wages, pensions, annuities, retirement or IA payments received as well as income or FICA tax withheld during the year. It is attached to the return for processing.

*Respondents:* Individuals or households, Business or other for-profit, Farms, Federal government, State, local or tribal government.

*Estimated Number of Respondents:* 1,500,000.

*Estimated Burden Hours Respondent:* 18 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 450,000 hours.

*OMB Number:* 1545-0597.

*Form Number:* IRS Form 4598.

*Type of Review:* Extension.

*Title:* Form W-2, 1098, or 1099 Not Received, Incorrect or Lost.

*Description:* Employers and/or payers are required to furnish Forms W-2, 1098, or 1099 to employees and other payees. This two part form is necessary for the resolution of taxpayer's complaints concerning the non-receipt of, incorrect or lost Forms W-2, 1098, or 1099.

*Respondents:* Individuals or households, Business or other for-profit, Farms, Federal government, State, local or tribal government.

*Estimated Number of Respondents:* 850,000.

*Estimated Burden Hours Respondent:* 15 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 212,500 hours.

*OMB Number:* 1545-0796.

*Form Number:* IRS Form 6524.

*Type of Review:* Extension.

*Title:* Office of Chief Counsel—Application.

*Description:* The Chief Counsel Application form provides data we deem critical for evaluating an attorney applicant's qualifications such as LSAT score, bar admission status, type of work preference, law school, class standing. OF-306 does not provide this information.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 3,000.

*Estimated Burden Hours Respondent:* 18 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 900 hours.

*OMB Number:* 1545-0798.

*CFR Numbers:* 26 CFR 31.6001-1, 26 CFR 31.6001-2, 26 CFR 31.6001-3, 26 CFR 31.6001-5, and 26 CFR 31.6001-6.

*Type of Review:* Extension.

*Title:* 26 CFR 31.6001-1: Records in General; 26 CFR 31.6001-2: Additional Records under FICA; 26 CFR 31.6001-3: Additional Records under Railroad Retirement Tax Act; 26 CFR 31.6001-5: Additional Records in Connection with Collection of Income Tax at Source on Wages; and, 26 CFR 31.6001-6: Notice by District Director Requiring Returns, Statements, or the Keeping of Records.

*Description:* Internal Revenue Code (IRC) section 6001 requires, in part, that every person liable for tax or for the collection of that tax keeps such records and complies with such rules and regulations as the Secretary may from time to time prescribe. 26 CFR 31.6001 has special application to employment taxes. These records are needed to ensure compliance with the Code.

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

Not-for-profit institutions, Farms, Federal government, State, local or tribal Government.

*Estimated Number of Recordkeepers:* 5,676,263.

*Estimated Burden Hours*

*Recordkeeper:* 5 hours, 20 minutes.

*Estimated Total Recordkeeping Burden:* 30,273,950 hours.

*OMB Number:* 1545-0807.

*Regulation Project Number:* LR 2013 (TD 7533) Final and EE-155-78 (TD 7896) Final.

*Type of Review:* Extension.

*Title:* LR 2013 (TD 7533) Final: Disc Rules on Procedure and Administration; Rules on Export Trade Corporations; and EE-155-78 (TD 7896) Final: Income from Trade Shows.

*Description:* Section 1.6071-1(b) requires that when a taxpayer files a late return for a short period, proof of unusual circumstances for late filing must be given to the District Director. Sections 1.6072(b), (c), (d), and (e) of the Internal Revenue Code (IRC) deals with the filing dates of certain corporate returns. Regulation section 1.607-2 provides additional information concerning these filing dates. The information is used to insure timely filing of corporate income tax returns.

*Respondents:* Business or other for-profit, Individuals or households, Not-for-profit institutions, Farms, State, local or tribal government.

*Estimated Number of Respondents:* 12,417.

*Estimated Burden Hours Respondent:* 15 minutes.

*Frequency of Response:* On occasion, monthly, annually, other (as required).

*Estimated Total Reporting Burden:* 3,104 hours.

*OMB Number:* 1545-0834.

*Form Number:* None.

*Type of Review:* Extension.

*Title:* Regulations under Tax Conventions—Ireland.

*Description:* This information is needed to secure for individuals and businesses the benefits to which they are entitled under the tax convention and to facilitate the administration and enforcement of the tax laws of the United States.

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

*Estimated Number of Respondents:* 20.

*Estimated Burden Hours Respondent:* 15 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 5 hours.

*OMB Number:* 1545-1112.

*Regulation Project Number:* IA-96-88 Final.

*Type of Review:* Extension.  
*Title:* Certain Elections under the Technical and Miscellaneous Revenue Act of 1988 and the Redesignation of Certain Other Temporary Elections Regulations.  
*Description:* These regulations establish various elections with respect to which immediate interim guidance on the time and manner of making the elections is necessary. These regulations enable taxpayers to take advantage of the benefits of various Code provisions.  
*Respondents:* Individuals or households, Business or other for-profit, Not-for-profit institutions, Farms, State, local or tribal government.  
*Estimated Number of Respondents:* 24,305.  
*Estimated Burden Hours Respondent:* 17 minutes.  
*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden:* 6,712 hours.  
*OMB Number:* 1545-1156.  
*Form Number:* None.  
*Type of Review:* Extension.  
*Title:* Records (26 CFR 1.601-1).  
*Description:* Internal Revenue Code section 6001 requires, in part, that every person liable for tax, or for the collection of that tax, keep records and comply with such rules and regulations as the Secretary may from time to time prescribe. These records are needed to ensure proper compliance with the Code.  
*Respondents:* Individuals or households, Business or other for-profit, Not-for-profit institutions, Farms, Federal government, State, local or tribal government.

*Estimated Number of Recordkeepers:* 1.  
*Estimated Burden Hours Recordkeeper:* 1 hour.  
*Estimated Total Recordkeeping Burden:* 1 hour.  
*OMB Number:* 1545-1596.  
*Form Number:* IRS Form 8857.  
*Type of Review:* Revision.  
*Title:* Request for Innocent Spouse Relief.  
*Description:* Section 6103(e) of the Internal Revenue Code allows taxpayers to request, and IRS to grant, "innocent spouse" relief when: taxpayer filed a joint return with tax substantially understated; taxpayer establishes no knowledge of, or benefit from, the understatement; and it would be inequitable to hold the taxpayer liable. GAO Report GAO/GGD-97-34 recommended that IRS develop a form to make relief easier for the public to request.  
*Respondents:* Individuals or households.  
*Estimated Number of Respondents:* 50,000.  
*Estimated Burden Hours Respondent:* Learning about the law or the form—18 min.  
 Preparing the form—29 min.  
 Copying, assembling, and sending the form to the IRS—20 min.  
*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden:* 57,000 hours.  
*OMB Number:* 1545-1597.  
*Revenue Procedure Number:* Revenue Procedure 2000-12.  
*Type of Review:* Extension.

*Title:* Application Procedures for Qualified Intermediary Status under Section 1441; Final Qualified Intermediary Withholding Agreement.  
*Description:* Revenue Procedure 2000-12 describes application procedures for becoming intermediary and the requisite agreement that a qualified intermediary must execute with the IRS.  
*Respondents:* Business or other for-profit.  
*Estimated Number of Respondents/Recordkeepers:* 88,504.  
*Estimated Burden Hours Respondent/Recordkeeper:* 2 hours, 36 minutes.  
*Frequency of Response:* On occasion.  
*Estimated Total Reporting/Recordkeeping Burden:* 301,018 hours.  
*OMB Number:* 1545-1610.  
*Form Number:* IRS Form 5500 and Schedules.  
*Type of Review:* Extension.  
*Title:* Annual Return/Report of Employee Benefit Plan.  
*Description:* Form 5500 is an annual information return filed by employee benefit plans. The IRS uses this information to determine if the plan appears to be operating properly as required under the law or whether the plan should be audited.  
*Respondents:* Business or other for-profit, Individuals or households, Not-for-profit institutions, Farms.  
*Estimated Number of Respondents/Recordkeepers:* 1,139,244.  
*Estimated Burden Hours Respondent/Recordkeeper:*

	Pension plans		Welfare plans	
	Large	Small	Large	Small
Form 5500 .....	1 hr., 44 min .....	1 hr., 6 min .....	1 hr., 38 min .....	1 hr., 5 min.
Schedule A .....	1 hr., 41 min .....	53 min .....	8 hr., 10 min .....	2 hr., 11 min.
Schedule B .....	6 hr., 38 min .....	31 min.		
Schedule C .....	1 hr., 17 min .....		52 min.	
Schedule D .....	10 hr., 0 min .....	10 hr., 0 min.		
Schedule E .....	3 hr., 18 min .....	3 hr., 18 min.		
Schedule G .....	11 hr., 58 min .....		6 hr., 28 min.	
Schedule H .....	7 hr., 56 min .....		3 hr., 22 min.	
Schedule I .....		1 hr., 28 min .....		1 hr., 28 min.
Schedule P .....	13 min .....	2 min .....		
Schedule R .....	1 hr., 0 min .....	30 min .....		
Schedule SSA .....	6 hr., 10 min .....	1 hr., 42 min.		
Schedule T .....	4 hr., 40 min .....	37 min.		

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 4,378,724 hours.  
*OMB Number:* 1545-1613.  
*Regulation Project Number:* REG-209446-82 Final.  
*Type of Review:* Extension.  
*Title:* Passthrough of Items of an S Corporation to its Shareholders.

*Description:* Section 1366 requires shareholders of an S corporation to take into account their pro rata share of separately stated items of the S corporation and nonseparately computed income or loss. The regulations provide guidance regarding this reporting requirement.

*Respondents:* Business or other for-profit, Individuals or households.  
*Estimated Number of Respondents:* 1.  
*Estimated Burden Hours Respondent:* 1 hour.  
*Frequency of Response:* Annually.  
*Estimated Total Reporting Burden:* 1 hour.  
*OMB Number:* 1545-1616.

*Regulation Project Number:* REG-115393-98 Final.

*Type of Review:* Extension.

*Title:* Roth IRAs.

*Description:* The regulations provide guidance on establishing Roth IRAs, contributions to Roth IRAs, converting amount to Roth IRAs, recharacterizing IRA contributions, Roth IRA distributions, and Roth IRA reporting requirements.

*Respondents:* Individuals or households, Business or other for-profit, Not-for-profit institutions.

*Estimated Number of Respondents/Recordkeepers:* 3,150,000.

*Estimated Burden Hours Respondent/Recordkeeper:* 31 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 125,000 hours.

*OMB Number:* 1545-1881.

*Form Number:* IRS Form 8855.

*Type of Review:* Extension.

*Title:* Election to Treat a Qualified Revocable Trust as Party of an Estate.

*Description:* Form 8855 is used to make a section 645 election that allows a qualified revocable trust to be treated and taxed (for income tax purposes) as part of its related estate during the election period.

*Respondents:* Business or other for-profit.

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

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—3 hr., 21 min.

Learning about the law or the form—1 hr., 5 min.

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

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

*Estimated Total Reporting/Recordkeeping Burden:* 28,200 hours.

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

*OMB Reviewer:* Joseph F. Lackey, Jr., Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503, (202) 395-7316.

**Lois K. Holland,**

*Treasury PRA Clearance Officer.*

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