

**Alcohol and Tobacco Tax and Trade Bureau (TTB)**

*OMB Number:* 1513-0036.  
*Form Number:* TTB F 5100.1.  
*Type of Review:* Extension.  
*Title:* Signing Authority for Corporate Officials.

*Description:* TTB F 5100.1 is substituted instead of a regulatory requirement to submit corporate documents or minutes of a meeting of the Board of Directors to authorize an individual or office to sign for the corporation in TTB matters. The form identifies the corporation, the individual or office authorized to sign, and documents the authorization.

*Respondents:* Business of other for-profit.

*Estimated Number of Respondents:* 1,000.

*Estimated Burden Hours Per Respondent:* 15 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 250 hours.

*OMB Number:* 1513-0041.  
*Form Number:* TTB F 5110.28.  
*Recordkeeping Requirement ID Number:* TTB REC 5110/03.

*Type of Review:* Extension.  
*Title:* Distilled Spirits Plant Monthly Report of Processing Operations.

*Description:* The information collection is necessary to account for and verify the processing of distilled spirits in bond. It is used to audit plant operations, monitor industry activities for efficient allocation of personnel resources and the compilation of statistics.

*Respondents:* Business of other for-profit, State, Local or Tribal Government.

*Estimated Number of Respondents/Recordkeepers:* 134.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 2 hours.

*Frequency of Response:* Monthly.

*Estimated Total Reporting/Recordkeeping Burden:* 3,886 hours.

*OMB Number:* 1513-0113.  
*Form Number:* TTB F 5360.5R and TTB F 5630.5RC.

*Type of Review:* Extension.  
*Title:* TTB F 5360.5R: Special Tax Renewal Registration and Return; and TTB F 5630.5RC: Special Tax Location Registration Listing.

*Description:* 26 U.S.C. Chapters 51, 52 and 53 authorize collection of special taxes from persons engaging in certain businesses. TTB Forms 5630.5R and 5630.5RC are used to compute tax and as an application for registry.

*Respondents:* Business of other for-profit.

*Estimated Number of Respondents:* 350,000.

*Estimated Burden Hours Per Respondent:* 15 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 100,500 hours.

*Clearance Officer:* William H. Foster, Alcohol and Tobacco Tax and Trade Bureau, Room 200 East, 1310 G Street, NW., Washington, DC 20005, (202) 927-8210.

*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.*  
 [FR Doc. 04-15930 Filed 7-13-04; 8:45 am]

**BILLING CODE 4810-31-P**

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 August 13, 2004, to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-0099.

*Form Number:* IRS Form 1065, Schedule D, and Schedule K-1.

*Type of Review:* Revision.

*Title:* Form 1965: U.S. Return of Partnership Income; Schedule D: Capital Gains and Losses; and Schedule K-1: Partner's Share of Income, Credits, Deductions, etc.

*Description:* Internal Revenue Code (IRC) section 6031 requires partnerships to file returns that show gross income items, allowable deductions, partners' names, addresses, and distribution shares, and other information. This information is used to verify correct reporting of partnership items and for general statistics.

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

*Estimated Number of Respondents/Recordkeepers:* 2,376,800.

*Estimated Burden Hours Respondent/Recordkeeper:*

**DEPARTMENT OF THE TREASURY**

**Submission for OMB Review; Comment Request**

July 6, 2004.

The Department of Treasury has submitted the following public

**DEPARTMENT OF THE TREASURY**

**Submission for OMB Review; Comment Request**

July 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,

Form	Recordkeeping	Learning about the law or the form	Preparing the form	Copying, assembling, and sending the form to the IRS
1065 .....	42 hr., 27 min .....	25 hr., 21 min .....	44 hr., 3 min .....	4 hr., 49 min.
Sch. D (Form 1065) .....	6 hr., 56 min .....	2 hr., 34 min .....	2 hr., 48 min .....	
Sch. K-1 (Form 1065) .....	20 hr., 34 min .....	6 hr., 9 min .....	6 hr., 46 min .....	

*Frequency of response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 786,658,611 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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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 August 13, 2004, to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-0121.  
*Form Number:* IRS Form 1116.  
*Type of Review:* Revision.  
*Title:* Foreign Tax Credit (Individual, Estate, or Trust).  
*Description:* Form 1116 is used by individuals (including nonresident aliens) estates or trusts who paid foreign income taxes on U.S. taxable income to compute the foreign tax credit. This information is used by the IRS to verify the foreign tax credit.  
*Respondents:* Individuals or households.  
*Estimated Number of Respondents/Recordkeepers:* 4,000,000.  
*Estimated Burden Hours Respondent/Recordkeeper:*  
 Recordkeeping—2 hr., 43 min.  
 Learning about the law or the form—1 hr., 6 min.  
 Preparing the form—2 hr., 51 min.  
 Copying, assembling, and sending the form to the IRS—34 min.  
*Frequency of response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 24,599,093 hours.

*OMB Number:* 1545-0172.  
*Form Number:* IRS Form 4562.  
*Type of Review:* Revision.  
*Title:* Depreciation and Amortization (Including Information on Listed Property).  
*Description:* Taxpayers use Form 4562 to: (1) Claim a deduction for depreciation and/or amortization; (2) make a section 179 election to expense depreciable assets; and (3) answer questions regarding the use of automobiles and other listed property to substantiate the business use under section 274(d).  
*Respondents:* Business or other for-profit, Individuals or households.  
*Estimated Number of Respondents/Recordkeepers:* 6,500,000.  
*Estimated Burden Hours Respondent/Recordkeeper:*  
 Recordkeeping—38 hr., 29 min.  
 Learning about the law or the form—4 hr., 16 min.  
 Preparing and sending the form to the IRS—5 hr., 5 min.  
*Frequency of response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 294,402,500 hours.  
*OMB Number:* 1545-1058.  
*Form Number:* IRS Form 8655.  
*Type of Review:* Extension.  
*Title:* Reporting Agent Authorization.  
*Description:* Form 8655 allows a taxpayer to designate a reporting agent to file certain employment tax returns electronically, and to submit Federal tax deposits. This form allows IRS to disclose tax account information and to provide duplicate copies of taxpayer correspondence to authorized agents. Reporting agents are persons or

organizations preparing and filing electronically the federal tax returns and/or submitting federal tax deposits.  
*Respondents:* Business or other for-profit.  
*Estimated Number of Respondents:* 110,000.  
*Estimated Burden Hours Respondent:* 6 minutes.  
*Frequency of response:* On occasion.  
*Estimated Total Reporting/Recordkeeping Burden:* 11,000 hours.  
*OMB Number:* 1545-1430.  
*Form Number:* IRS Forms 945, 945-A, and 945-V.  
*Type of Review:* Revision.  
*Title:* Form 945: Annual Return of Withheld Federal Income Tax; Form 945-A: Annual Record of Federal Tax Liability; and Form 945-V: Payment Voucher.  
*Description:* Form 945 is used to report income tax withholding on Nonpayroll payments including backup withholding and withholding on pensions, annuities, IRA's, military retirement and gambling winnings. Form 945-A is used to report Nonpayroll tax liabilities. Form 945-V is used by those who submit a payment with their return.  
*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:* 193,468.  
*Estimated Burden Hours Respondent/Recordkeeper:*

Form	Recordkeeping	Learning about the law or the form	Preparing and sending the form to the IRS
945 .....	5 hr., 15 min .....	47 min .....	55 min.
945-A .....	6 hr., 27 min .....	6 min .....	12 min.
945-V .....	14 min .....	0 min .....	0 min.

*Frequency of response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 2,077,017 hours.  
*OMB Number:* 1545-1751.  
*Regulation Project Number:* REG-107151-00 Final.  
*Type of Review:* Extension.  
*Title:* Constructive Transfers and Transfers of Property to a Third Party on Behalf of a Spouse.  
*Description:* The regulation sets forth the required information that will permit spouses or former spouses to treat a redemption by a corporation of stock of one spouse or former spouse as a transfer of that stock to the other

spouse or former spouse in exchange for the redemption proceeds and a redemption of the stock from the latter spouse or former spouse in exchange for the redemption proceeds.  
*Respondents:* Individuals or households, Business or other for-profit.  
*Estimated Number of Respondents/Recordkeepers:* 1,000.  
*Estimated Burden Hours Respondent/Recordkeeper:* 30 minutes.  
*Frequency of response:* On occasion.  
*Estimated Total Reporting/Recordkeeping Burden:* 500 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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