

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 9,000,000.

*Estimated Burden Hours Respondent/Recordkeeper:*

- Recordkeeping—6 min.
- Learning about the law or the form—9 min.
- Preparing the form—28 min.
- Copying, assembling, and sending the form to the IRS—20 min.

*Frequency of response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 9,630,000 hours.

*OMB Number:* 1545-1731.

*Revenue Procedure Number:* Revenue Procedure 2001-37.

*Type of Review:* Extension.

*Title:* Extraterritorial Income Exclusion Elections.

*Description:* This revenue procedure provides guidance for implementing the elections (and revocation of such elections) established under the "FSC Repeal and Extraterritorial Income Exclusion Act of 2000."

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 56.

*Estimated Burden Hours Respondent:* 20 minutes.

*Frequency of response:* Other (once).

*Estimated Total Reporting Burden:* 19 hours.

*OMB Number:* 1545-1847.

*Revenue Procedure Number:* Revenue Procedure 2004-29.

*Type of Review:* Extension.

*Title:* Statistical Sampling in § 274 Context.

*Description:* For taxpayers desiring to establish for purposes of § 274(n)(2)(A), (C), (D), or (E) that a portion of the total amount of substantiated expenses incurred for meals and entertainment is excepted from the 50% limitation of § 274(n), the revenue procedure requires that taxpayers maintain adequate documentation to support the statistical application, sample unit findings, and all aspects of the sample plan.

*Respondents:* Business or other for-profit.

*Estimated Number of Recordkeepers:* 400.

*Estimated Burden Hours Recordkeeper:* 8 hours.

*Estimated Total Recordkeeping Burden:* 3,200 hours.

*OMB Number:* 1545-1884.

*Announcement Number:* Announcement 2004-43.

*Type of Review:* Extension.

*Title:* Election of Alternative Deficit Reduction Contribution.

*Description:* Announcement 2004-43 describes the notice that must be given by an employer to plan participants and beneficiaries and to the Pension Benefit Guaranty Corporation within 30 days of making an election to take advantage of the alternative deficit reduction contribution described in Public Law 108-18, and gives a special transition rule for the 1st quarter.

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

*Estimated Number of Respondents/Recordkeepers:* 200.

*Estimated Burden Hours Respondent/Recordkeeper:*

- Respondents:*—60 hours.
- Recordkeepers:*—200 hours.

*Frequency of response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 12,000 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

### Internal Revenue Service

#### Open Meeting of the Wage & Investment Reducing Taxpayer Burden (Notices) Issue Committee of the Taxpayer Advocacy Panel

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

**ACTION:** Notice.

**SUMMARY:** An open meeting of the Wage & Investment Reducing Taxpayer Burden (Notices) Issue Committee of the Taxpayer Advocacy Panel will be conducted in Pittsburgh, PA. The Taxpayer Advocacy Panel is soliciting public comments, ideas and suggestions on improving customer service at the Internal Revenue Service.

**DATES:** The meeting will be held August 13 and 14, 2004.

**FOR FURTHER INFORMATION CONTACT:** Sallie Chavez at 1-888-912-1227, or 954-423-7979.

**SUPPLEMENTARY INFORMATION:** Notice is hereby given pursuant to Section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988) that an open meeting of the Wage & Investment Reducing Taxpayer Burden (Notices) Issue Committee of the Taxpayer Advocacy Panel will be held in Pittsburgh PA at the Courtyard Pittsburgh Airport, 450 Cherrington Parkway, Coraopolis, PA 15108, Friday August 13, 2004, from 8:30 a.m. to 4:30 p.m. e.d.t. and Saturday August 14, 2004, from 8:30 a.m. to 12 p.m. e.d.t. Individual comments will be limited to 5 minutes. If you would like to have the TAP consider a written statement, please call 1-888-912-1227 or 954-423-7979, or write Sallie Chavez, TAP Office, 1000 South Pine Island Road, Suite 340, Plantation, FL 33324. Notification of intent to participate in the meeting must be made with Sallie Chavez. Ms. Chavez can be reached at 1-888-912-1227 or 954-423-7979.

The agenda will include various IRS issues.

Dated: July 15, 2004.

**Bernard Coston,**

*Director, Taxpayer Advocacy Panel.*

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