

corrosion failure. Escaping and migrating gas can create a safety issue for people living and working near these facilities long after the completion of excavation activities. Leakage from a damaged or ruptured hazardous liquid pipeline can create environmental and safety issues. The primary safety concern is to ensure that excavation operations do not accidentally contact existing underground pipeline facilities. This can be averted by knowing the precise locations of all underground pipeline facilities in proximity to excavation operations and closely monitoring excavation activities.

Issued in Washington, DC, on August 12, 2004.

**Stacey L. Gerard,**

*Associate Administrator for Pipeline Safety.*  
[FR Doc. 04-18903 Filed 8-17-04; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

August 10, 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 September 17, 2004, to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0068.

*Form Number:* IRS form 2441.

*Type of Review:* Extension.

*Title:* Child and Dependent Care Expenses.

*Description:* Internal Revenue Code (IRC) section 21 allows a credit for child and dependent care expenses to be claimed on Form 1040 (reduced by employer-provided day care benefits excluded under section 129). Day care provider information must be reported to the IRS for both the credit and exclusion. Form 2441 is used to verify that the credit and exclusion are properly figured, and that provider information is reported.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 6,519,859.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—39 min.

Learning about the law or the form—25 min.

Preparing the form—1 hr., 7 min.

Copying, assembling, and sending the form to the IRS—27 min.

*Frequency of response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 17,408,024 hours.

*OMB Number:* 1545-1022.

*Form Number:* IRS Form 7018-C.

*Type of Review:* Extension.

*Title:* Order Blank for Forms.

*Description:* Form 7018-C allows taxpayers who must file information returns a systematic way to order information tax forms materials.

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

*Estimated Number of Respondents:* 868,432.

*Estimated Burden Hours Respondent:* 3 minutes.

*Frequency of response:* Annually.

*Estimated Total Reporting Burden:* 43,422 hours.

*OMB Number:* 1545-1141.

*Notice Number:* Notice 89-102.

*Type of Review:* Extension.

*Title:* Treatment of Acquisition of Certain Financial Institutions; Tax Consequences of Federal Financial Assistance.

*Description:* Section 597 of the Internal Revenue Code provides that the Secretary provide guidance concerning the tax consequences of Federal financial assistance by qualifying institutions. These institutions may defer payment of Federal income tax attributable to the assistance. Required information identifies deferred tax liabilities.

*Respondents:* Business of other for-profit.

*Estimated Number of Respondents:* 250.

*Estimated Burden Hours Respondent:* 30 minutes.

*Frequency of response:* Annually.

*Estimated Total Reporting Burden:* 20 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 Ad Hoc Committee of the Taxpayer Advocacy Panel

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

**ACTION:** Notice.

**SUMMARY:** An open meeting of the Ad Hoc Committee of the Taxpayer Advocacy Panel will be conducted (via teleconference). The TAP will be discussing issues pertaining to lessening the burden for individuals. Recommendations for IRS systemic changes will be developed.

**DATES:** The meeting will be held Monday, September 13, 2004.

**FOR FURTHER INFORMATION CONTACT:**

Mary O'Brien at 1-888-912-1227, or 206-220-6096.

**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 Ad Hoc Committee of the Taxpayer Advocacy Panel will be held Monday, September 13, 2004, from 8 a.m. P.d.t. to 9 a.m. P.d.t. via a telephone conference call. If you would like to have the TAP consider a written statement, please call 1-888-912-1227 or 206-220-6096, or write to Mary O'Brien, TAP Office, 915 2nd Avenue, MS W-406, Seattle, WA 98174 or you can contact us at <http://www.improveirs.org>. Due to limited conference lines, notification of intent to participate in the telephone conference call meeting must be made with Mary O'Brien. Ms O'Brien can be reached at 1-888-912-1227 or 206-220-6096.

The agenda will include the following: various IRS issues.

Dated: August 12, 2004.

**Bernard Coston,**

*Director, Taxpayer Advocacy Panel.*

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