

Type of Review: Extension.

Title: Request for Waiver of Annual Income Recertification Requirement for the Low-Income Housing Credit.

Description: Owners of low-income housing buildings that are 100% occupied by low-income tenants may request a waiver from the annual recertification of income requirement, as provided by Code section 42(g)(8)(B).

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

Estimated Number of Respondents/Recordkeepers: 200.

Estimated Burden Hours Respondent/Recordkeeper:

Recordkeeping	5 hr., 15 min.
Learning about the law or the form.	1 hr., 17 min.
Preparing, Copying, assembling and sending the form to the IRS.	1 hr., 25 min.

Frequency of response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 1,598 hours.

OMB Number: 1545-1890.

Revenue Procedure Number: Revenue Procedure 2004-44.

Type of Review: Extension.

Title: Extension of the Amortization Period.

Description: This revenue procedure describes the process for obtaining an extension of the amortization period for the minimum funding standards set forth in section 412(e) of the Code.

Respondents: Business of other for-profit, not-for-profit institutions, farms, State, Local or Tribal Government.

Estimated Number of Respondents/Recordkeepers: 25.

Estimated Burden Hours Respondent/Recordkeeper: 100 hours.

Frequency of response: Other (one response).

Estimated Total Reporting/Recordkeeping Burden: 2,500 hours.

Clearance Officer: Paul H. Finger (202) 622-4078, Internal Revenue Service, Room 6516, 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. 04-22304 Filed 10-4-04; 8:45 am]

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

September 23, 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 November 4, 2004 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-1205.

Form Number: IRS Form 8826.

Type of Review: Extension.

Title: Disabled Access Credit.

Description: Code section 44 allows eligible small businesses to claim a non-refundable income tax credit of 50% of the amount of eligible access expenditures for any tax year that exceed \$250 but do not exceed \$10,250. Form 8826 figures the credit and the tax limit.

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

Estimated Number of Respondents/Recordkeepers: 26,133.

Estimated Burden Hours Respondent/Recordkeeper:

Recordkeeping—	6 hr., 13 min.
Learning about the law or the form—	42 min.

Preparing and sending the form to the IRS—49 min.

Frequency of response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 202,270 hours.

OMB Number: 1545-1292.

Regulation Project Number: PS-97-91 and PS-101-90 Final.

Type of Review: Extension.

Title: Enhanced Oil Recovery Credit.
Description: This regulation provides guidance concerning the costs subject to the enhanced oil recovery credit, the circumstances under which the credit is available, and procedures for certifying to the Internal Revenue Service that a project meets the requirements of section 43(c) of the Internal Revenue Code.

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

Estimated Number of Respondents: 20.

Estimated Burden Hours Respondent: 1 hour, 13 minutes.

Frequency of response: Annually.

Estimated Total Reporting Burden: 1,460 hours.

OMB Number: 1545-1345.

Regulation Project Number: CO-99-91 Final.

Type of Review: Extension.

Title: Limitations on Corporate Net Operating Loss.

Description: This regulation modifies the application of segregation rules under section 382 in the case of certain issuances of stock by a loss corporation. This regulation provides that the segregation rules do not apply to small issuances of stock, as defined, and apply only in part to certain other issuances of stock for cash.

Respondents: Business or other for-profit, Farms.

Estimated Number of Respondents: 1.

Estimated Burden Hours Respondent: 1 hour.

Frequency of response: On occasion.

Estimated Total Reporting Burden: 1 hour.

OMB Number: 1545-1352.

Regulation Project Number: PS-276-76 Final.

Type of Review: Extension.

Title: Treatment of Gain from Disposition of Certain Natural Resource Recapture Property.

Description: This regulation prescribes rules for determining the tax treatment of gain from the disposition of natural resource recapture property in accordance with Internal Revenue Code section 1254. Gain is treated as ordinary income in an amount equal to the intangible drilling and development costs and depletion deductions taken with respect to the property. The information that taxpayers are required to retain will be used by the IRS to determine whether a taxpayer has properly characterized gain on the disposition of section 1254 property.

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

Estimated Number of Respondents/Recordkeepers: 400.

Estimated Burden Hours Respondent/Recordkeeper: 5 hours.

Frequency of response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 2,000 hours.

OMB Number: 1545-1362.

Form Number: IRS Form 8835.

Type of Review: Extension.

Title: Renewable Electricity Production Credit.

Description: Filers claiming the general business credit for electricity produced from certain renewable resources under code sections 38 and 45 must file Form 8835.

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

Estimated Number of Respondents/Recordkeepers: 70.

Estimated Burden Hours Respondent/Recordkeeper:

Recordkeeping—9 hr., 48 min.

Learning about the law or the form— 24 min.

Preparing and sending the form to the IRS—34 min.

Frequency of response: On occasion; Annually.

Estimated Total Reporting/Recordkeeping Burden: 755 hours.

Clearance Officer: Paul H. Finger, (202) 622-4078, Internal Revenue Service, Room 6516, 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

Office of the Secretary

List of Countries Requiring Cooperation With an International Boycott

In order to comply with the mandate of section 999(a)(3) of the Internal Revenue Code of 1986, the Department of the Treasury is publishing a current list of countries which may require participation in, or cooperation with, an international boycott (within the meaning of section 999(b)(3) of the Internal Revenue Code of 1986).

On the basis of the best information currently available to the Department of the Treasury, the following countries may require participation in, or cooperation with, an international boycott (within the meaning of section 999(b)(3) of the Internal Revenue Code of 1986).

Bahrain, Kuwait, Lebanon, Libya, Oman, Qatar, Saudi Arabia, Syria, United Arab Emirates, Yemen, Republic of

Dated: September 29, 2004.

Barbara Angus,

International Tax Counsel, (Tax Policy).

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DEPARTMENT OF THE TREASURY

Office of the Comptroller of the Currency

Agency Information Collection Activities: Submission for OMB Review; Comment Request

AGENCY: Office of the Comptroller of the Currency (OCC), Treasury.

ACTION: Notice and request for comment.

SUMMARY: The OCC, 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 a continuing information collection, as required by the Paperwork Reduction Act of 1995. The OCC is soliciting comment concerning its information collection titled, "Transfer Agent Registration and Amendment Form—Form TA-1." The OCC also gives notice that it has sent the information collection to OMB for review and approval.

DATES: You should submit your comments to the OCC and the OMB Desk Officer by November 4, 2004.

ADDRESSES: You should direct your comments to:

OCC: Communications Division, Office of the Comptroller of the Currency, Public Information Room, Mailstop 1-5, Attention: 1557-0124, 250 E Street, SW., Washington, DC 20219. In addition, comments may be sent by fax to (202) 874-4448, or by electronic mail to regs.comments@occ.treas.gov. You can inspect and photocopy the comments at the OCC's Public Information Room, 250 E Street, SW., Washington, DC 20219. You can make an appointment to inspect the comments by calling (202) 874-5043.

OMB: Mark Menchik, OMB Desk Officer, Office of Management and Budget, New Executive Office Building, Room 3208, Washington, DC 20503.

FOR FURTHER INFORMATION CONTACT: You can request additional information or a copy of the collection from John Ference, OCC Clearance Officer, or Camille Dixon, (202) 874-5090, Legislative and Regulatory Activities Division, Office of the Comptroller of the Currency, 250 E Street, SW., Washington, DC 20219.

SUPPLEMENTARY INFORMATION: The OCC is proposing to extend OMB approval of the following information collection:

Title: Transfer Agent Registration and Amendment Form—Form TA-1.

OMB Number: 1557-0124.

Description: Section 17A(c) of the Securities Exchange Act of 1934 (Act), as amended by the Securities Act Amendments of 1975, provides that all those authorized to transfer securities registered under Section 12 of the Act (transfer agents) shall register by filing with the appropriate regulatory agency an application for registration in such form and containing such information and documents as such appropriate regulatory agency may prescribe to be necessary or appropriate, in furtherance of the purposes of this section. The OCC, Federal Deposit Insurance Corporation, and the Board of Governors of the Federal Reserve jointly developed Form TA-1 to satisfy this statutory requirement.

National bank transfer agents use Form TA-1 to register or amend registration as transfer agents. The OCC uses the information to determine whether to allow, deny, accelerate, or postpone an application. The OCC also uses the data to more effectively schedule and plan transfer agent examinations.

National bank transfer agents must file amendments to Form TA-1 with the OCC within 60 calendar days following the date on which any information reported on Form TA-1 becomes inaccurate, misleading, or incomplete. Amendments to Form TA-1 are used by the OCC to schedule and plan examinations.

The Securities and Exchange Commission maintains complete files on the registration data of all transfer agents registered, pursuant to the Act. It utilizes the data to identify transfer agents and to facilitate development of rules and standards applicable to all registered transfer agents.

Type of Review: Extension, without change, of OMB approval.

Affected Public: Businesses or other for-profit (national banks).

Estimated Number of Respondents: 60.

Estimated Total Annual Responses: 60.

Frequency of Response: On occasion.
Estimated Time per Respondent: 30 minutes.

Estimated Total Annual Burden: 30 hours.

An agency may not conduct or sponsor, and a respondent is not required to respond to, an information collection unless the information