

**DEPARTMENT OF THE TREASURY****Submission for OMB Review;  
Comment Request**

September 29, 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 8, 2004, to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-1317.  
*Regulation Project Number:* INTL-79-31 Final.

*Type of Review:* Extension.  
*Title:* Information Returns Required of United States Persons with Respect to Certain Foreign Corporations.

*Description:* These regulations clarify certain requirements of sections 1.6035.1, 1.6038-2 and 1.6046-1 of the Income Tax Regulations relating to Form 5471 and affect controlled foreign corporations and their United States shareholders.

*Respondents:* Business of 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:* 1545-1324.  
*Regulation Project Number:* CO-88-90 Final.

*Type of Review:* Extension.  
*Title:* Limitation on Net Operating Loss Carryforwards and Certain Built-in Losses Following Ownership Change; Special Rule for Value of a Loss Corporation under the Jurisdiction of a Court in a Title II Case.

*Description:* This information serves as evidence of an election to apply section 382(1)(6) in lieu of section 382(1)(5) and an election to apply the provisions of the regulations retroactively. It is required by the Internal Revenue Service to assure that the proper amount of carryover attributes are used by a loss corporation following specified types of ownership changes.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 3,250.

*Estimated Burden Hours Respondent:* 15 minutes.

*Frequency of response:* On occasion.

*Estimated Total Reporting Burden:* 813 hours.

*OMB Number:* 1545-1341.

*Regulation Project Number:* EE-43-92 Final.

*Type of Review:* Extension.

*Title:* Direct Rollovers and 20-Percent Withholding Upon Eligible Rollover Distributions from Qualified Plans.

*Description:* These regulations provide rules implementing the provisions of the Unemployment Compensation Amendments (Public Law 102-318) requiring 20 percent income tax withholding upon certain distributions from qualified pension plans or tax-sheltered annuities.

*Respondents:* Individuals or households, Business of other for-profit, not-for-profit institutions, Federal government, State, local or tribal government.

*Estimated Number of Respondents:* 10,323,926.

*Estimated Burden Hours Respondent:* 13 minutes.

*Frequency of response:* Annually.

*Estimated Total Reporting Burden:* 2,129,669 hours.

*OMB Number:* 1545-1343.

*Regulation Project Number:* PS-100-88 Final.

*Type of Review:* Extension.

*Title:* Valuation tables.

*Description:* The regulations require individuals or fiduciaries to report information on Forms 706 and 709 in connection with the valuation of an annuity, an interest for life or a term of years, or a remainder or reversionary interest.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 6,000.

*Estimated Burden Hours Respondent:* 45 minutes.

*Frequency of response:* On occasion.

*Estimated Total Reporting Burden:* 4,500 hours.

*OMB Number:* 1545-1361.

*Regulation Project Number:* PS-89-91 Final.

*Type of Review:* Extension.

*Title:* Exports of Chemicals That Deplete the Ozone Layer; Special Rules for Certain Medical Uses of Chemicals That Deplete the Ozone Layer.

*Description:* Section 4681 imposes a tax on ozone-depleting chemicals sold or used by a manufacturer or importer

thereof. Section 4682 provides exemptions and reduced rates of tax for certain uses of ozone-depleting chemicals. This regulation provides reporting and recordkeeping rules.

*Respondents:* Business of other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 1,305.

*Estimated Burden Hours Respondent/Recordkeeper:* 12 minutes.

*Frequency of response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 201 hours.

*OMB Number:* 1545-1416.

*Form Number:* IRS Form 8847.

*Type of Review:* Extension.

*Title:* Credit for Contributions to Selected Community Development Corporations.

*Description:* Form 8847 is used to claim a credit for qualified contributions to a selected community development corporation (CDC).

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

*Estimated Number of Respondents/Recordkeepers:* 34.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—5 hr., 5 min.

Learning about the law or the form—24 min.

Preparing and sending the form to the IRS—30 min.

*Frequency of response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 210 hours.

*OMB Number:* 1545-1743.

*Form Number:* IRS Form 8851.

*Type of Review:* Extension.

*Title:* Summary of Archer MSAs.

*Description:* This form will be used by the IRS to determine whether numerical limits set forth in section 220(j)(1) have been exceeded.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 200,000.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—3 hr., 35 min.

Learning about the law or the form—6 min.

Preparing, copying, assembling, and sending the form to the IRS—9 min.

*Frequency of response:* Annually, other (additional report for 2001).

*Estimated Total Reporting/Recordkeeping Burden:* 1,540,000 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. 04-22733 Filed 10-7-04; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

October 1, 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 8, 2004 to be assured of consideration.

*Internal Revenue Service (IRS).*

*OMB Number:* 1545-1897.

*Regulation Project Number:* REG-120616-03 NPRM and Temporary.

*Type of Review:* Extension.

*Title:* Entry of Taxable Fuel.

*Description:* The regulation imposes joint and several liability on the importer of record for the tax imposed on the entry of taxable fuel into the United States and revises definition of "enterer".

*Respondents:* Business of other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 224.

*Estimated Burden Hours Respondent/Recordkeeper:* 15 minutes.

*Frequency of response:* On occasion.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 281 hours.

*Clearance Officer:* Paul H. Finger, (202) 622-4078, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224, (202) 622-4078.

*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. 04-22734 Filed 10-7-04; 8:45 am]

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## DEPARTMENT OF VETERANS AFFAIRS

### Professional Certification and Licensure Advisory Committee; Notice of Meeting

The Department of Veterans Affairs (VA) gives notice under Public Law 92-463 (Federal Advisory Committee Act) that the Professional Certification and Licensure Advisory Committee has scheduled a meeting for Friday, November 5, 2004, at the Department of Veterans Affairs, Veterans Benefits Administration Conference Room 542, 1800 G Street, NW., Washington, DC, from 8:30 a.m. to 4 p.m. The meeting is open to the public.

The purpose of the Committee is to advise the Secretary of Veterans Affairs

on the requirements of organizations or entities offering licensing and certification tests to individuals for which payment for such tests may be made under chapters 30, 32, 34, or 35 of title 38, United States Code.

The meeting will begin with opening remarks by Ms. Sandra Winborne, Committee Chair. During the morning session, there will be a presentation on the usage of the license and certification test reimbursement benefit; a presentation on improvements, for program purposes, to VA systems; and a discussion of the changes VA is considering to the draft VA circular 22-01-01, Appendix C, Licensing and Certification Tests. The afternoon session will include a presentation on the results of the second government-wide Advisory Committee Engagement Survey, statements from the public, old business, and any new business.

Interested persons may file written statements to the Committee before the meeting, or within 10 days after the meeting, with Mr. Giles Larrabee, Designated Federal Officer, Department of Veterans Affairs, Veterans Benefits Administration (225B), 810 Vermont Avenue, NW., Washington, DC 20420. Oral statements from the public will be heard at 1 p.m. on November 5. Anyone wishing to attend the meeting should contact Mr. Giles Larrabee or Mr. Michael Yunker at (202) 273-7187.

Dated: September 27, 2004.

By Direction of the Secretary

**E. Philip Riggan,**

*Committee Management Officer.*

[FR Doc. 04-22669 Filed 10-7-04; 8:45 am]

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