

other forms of information technology. A comment to OMB is most effective if OMB receives it within 30 days of publication.

Issued in Washington, DC, on December 3, 2004.

Kenneth N. Weinstein,

Associate Administrator for Enforcement.

[FR Doc. 04-27104 Filed 12-9-04; 8:45 am]

BILLING CODE 4910-59-P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

December 2, 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 January 10, 2005, to be assured of consideration.

Internal Revenue Service

OMB Number: 1545-1476.

Regulation Project Number: INTL-3-95 Final.

Type of Review: Extension.

Title: Source of Income from Sales of Inventory and Natural Resources Produced in One Jurisdiction and Sold in Another Jurisdiction.

Description: The information requested is necessary for the Service to audit taxpayers' returns to ensure taxpayers have properly determined the source of income from sales of inventory produced in one country and sold in another.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 425.

Estimated Burden Hours Respondent: 2 hours, 36 minutes.

Frequency of response: Annually.

Estimated Total Reporting Burden: 1,125 hours.

OMB Number: 1545-1907.

Notice Numbers: Notices 2004-74, 2004-75 and 2004-76.

Type of Review: Extension.

Title: Notice 2004-74: Relief from Certain LIHC (low-income housing

credit) Requirements in the State of Alabama Due to Hurricane Ivan; Notice 2004-75: Relief from Certain LIHC Requirements in the State of Ohio Due to Post-Hurricane Severe Storms and Flooding; and Notice 2004-76: Relief from Certain LIHC Requirements in the State of Florida Due to Hurricanes Charley, Frances, Ivan and Jeanne.

Description: The Internal Revenue Service is suspending certain income limitation requirements under section 42 of the Internal Revenue Code for certain low-income housing credit properties in Alabama as a result of Hurricane Ivan, in Florida as a result of Hurricanes Charley, Frances, Ivan and Jeanne, and Ohio as a result of post-hurricane severe storms and flooding from the remnants of Hurricanes Ivan and Frances.

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

Estimated Number of Recordkeepers: 7,750.

Estimated Burden Hours

Recordkeeper: 15 minutes.

Estimated Total Reporting Burden: 1,938 hours.

Clearance Officer: R. Joseph Durbala, (202) 622-3634, 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. 04-27138 Filed 12-9-04; 8:45 am]

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DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

[Notice No. 26]

Miscellaneous Trade and Technical Corrections Act of 2004; Meeting on New Certification Requirements for Imported Wine

AGENCY: Alcohol and Tobacco Tax and Trade Bureau, Treasury.

ACTION: Notice of meeting.

SUMMARY: The Alcohol and Tobacco Tax and Trade Bureau will hold a public meeting to provide information on implementation of the new certification requirements for imported wine contained in section 2002 of the Miscellaneous Trade and Technical Corrections Act of 2004. The meeting is open to the public.

DATES: The meeting is scheduled for December 15, 2004, from 2 p.m. to 4 p.m. We must receive written comments regarding implementation of the statute on or before January 15, 2005.

ADDRESSES: The meeting will be held at the Treasury Executive Institute, 801 9th Street, NW., Washington, DC 20220.

You may submit written comments or suggestions at the meeting, or you may send them to any of the following addresses:

- Chief, Regulations and Procedures Division, Alcohol and Tobacco Tax and Trade Bureau, Attn: Notice No. 26, P.O. Box 14412, Washington, DC 20044-4412.

- nprm@ttb.gov (e-mail).

- (202) 927-8525 (facsimile). To ensure electronic access to our equipment, we cannot accept faxed comments that exceed five pages.

FOR FURTHER INFORMATION CONTACT: Alcohol and Tobacco Tax and Trade Bureau, International Trade Division, by telephone at (202) 927-8110; by fax at (202) 927-8605; or by e-mail at itd@ttb.treas.gov.

SUPPLEMENTARY INFORMATION:

Background

On November 23, 2004, Congress transmitted the Miscellaneous Trade and Technical Corrections Act of 2004 (the Act) to President Bush for signature. Section 2002 of the Act would amend section 5382(a) of the Internal Revenue Code of 1986 (IRC), 26 U.S.C. 5382(a), which sets forth standards regarding what constitutes proper cellar treatment of natural wine. The Alcohol and Tobacco Tax and Trade Bureau (TTB) is responsible for the administration of the IRC provisions relating to wine.

The amendment to section 5382(a) would add a certification requirement regarding production practices and procedures for imported wine. Under the amended statute, for wine produced after December 31, 2004, the Secretary of the Treasury will accept the practices and procedures used to produce the wine, if, at the time of importation, one of the following conditions is met:

1. The Secretary has on file or is provided with a certification from the government of the producing country, accompanied by an affirmed laboratory analysis, that the practices and procedures used to produce the wine constitute proper cellar treatment;

2. The Secretary has on file or is provided with a certification, if any, as may be required by an international agreement or treaty specifying practices and procedures acceptable to the United States; or

3. In the case of an importer that owns or controls or has an affiliate that owns or controls a winery operating under a basic permit issued by the Secretary, the importer certifies that the practices and procedures used to produce the wine constitute proper cellar treatment.

Public Meeting

In anticipation of the President's signing this legislation into law, TTB has determined that it would be appropriate to hold a public meeting to discuss these developments. The purpose of the meeting is to advise the public of TTB's plans for implementation of the new certification requirements and to answer any questions the public may have regarding this provision.

The meeting will be held on December 15, 2004, from 2 p.m. to 4 p.m. at the Treasury Executive Institute, 801 9th Street, NW., Washington, DC 20220. Due to limited space, admittance will be on a first-come basis.

Submission of Comments

No written record of the meeting will be maintained. Therefore, comments or suggestions made at the meeting must be submitted in writing in order to be considered part of the agency record. All written comments and submitted materials are part of the public record and subject to disclosure. Do not provide any material in your comments that you consider confidential or inappropriate for public disclosure.

Members of the public who wish to submit written comments after the meeting must do so no later than January 15, 2005. All comments must include this notice number and your name and mailing address. Your comments must be legible and written in language acceptable for public disclosure. We do not acknowledge receipt of comments, and we regard all comments as originals.

In the near future, TTB anticipates issuing a temporary rule with an opportunity for further comment.

Dated: December 6, 2004.

Arthur J. Libertucci,

Administrator.

[FR Doc. 04-27105 Filed 12-9-04; 8:45 am]

BILLING CODE 4810-31-P

DEPARTMENT OF THE TREASURY

Fiscal Service

Surety Companies Acceptable on Federal Bonds: ALLIED Property and Casualty Insurance Company

AGENCY: Financial Management Service, Fiscal Service, Department of the Treasury.

ACTION: Notice

SUMMARY: This is Supplement No. 5 to the Treasury Department Circular 570; 2004 Revision, published July 1, 2004, at 69 FR 40224.

FOR FURTHER INFORMATION CONTACT: Surety Bond Branch at (202) 874-1661.

SUPPLEMENTARY INFORMATION: A Certificate of Authority as an acceptable surety on Federal bonds is hereby issued to the following Company under 31 U.S.C. 9304 to 9308. Federal bond-approving officers should annotate their reference copies of the Treasury Circular 570, 2004 Revision, on page 40226 to reflect this action:

Company Name: ALLIED Property and casualty Insurance Company.

Business Address: 1100 Locust Street, Des Moines, IA 50391-1100.

Phone: (515) 508-4211. Underwriting Limitation b/: \$8,132,00.

Surety Licenses: AZ, CA, FL, GA, ID, IL IN, IA, KS, KY, MI, MO, MT, NE, NV, NM, ND, OH, SD, TN, TX, UT, VA, WA, WI, WY.

Incorporated in Iowa.

Certificates of Authority expire on June 30 each year, unless revoked prior to that date. The Certificates are subject to subsequent annual renewal as long as the companies remain qualified (31 CFR part 223). A list of qualified companies is published annually as of July 1 in Treasury Department Circular 570, with details as to underwriting limitations, areas in which licensed to transact surety business and other information.

The Circular may be viewed and downloaded through the Internet at <http://www.fms.treas.gov/c570>. A hard copy may be purchased from the Government Printing Office (GPO) Subscription Service, Washington, DC, and Telephone (202) 512-1800. When ordering the Circular from GPO, use the following stock number. 769-004-04926-1.

Questions concerning this Notice may be directed to the U.S. Department of the Treasury, Financial Management Service, Financial Accounting and Services Division, Surety Bond Branch, 3700 East-West Highway, Room 6F07, Hyattsville, Md 20782.

Dated: December 3, 2004.

Vivian L. Cooper,

Director, Financial Accounting and Services Division, Financial Management Service.

[FR Doc. 04-27176 Filed 12-9-04; 8:45 am]

BILLING CODE 4810-35-M

DEPARTMENT OF THE TREASURY

Internal Revenue Service

[REG-105344-01]

Proposed Collection; Comment Request for Regulation Project

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, 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 proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning an existing final regulation, REG-105344-01 (TD 9036), Disclosure of Returns and Return Information by Other Agencies (§ 301.6103(p)(2)(B)-1).

DATES: Written comments should be received on or before February 8, 2005, to be assured of consideration.

ADDRESSES: Direct all written comments to R. Joseph Durbala, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the regulation should be directed to Carol Savage at Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622-3945, or through the Internet at CAROL.A.SAVAGE@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Disclosure of Returns and Return Information by Other Agencies.

OMB Number: 1545-1757.

Regulation Project Number: REG-105344-01.

Abstract: In general, under the regulations, the IRS is permitted to authorize agencies with access to returns and return information under section 6103 of the Internal Revenue Code to redisclose returns and return information based on a written request and the Commissioner's approval, to any authorized recipient set forth in