

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](mailto: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

Code section 6103, subject to the same conditions and restrictions, and for the same purposes, as if the recipient had received the information from the IRS directly.

*Current Actions:* There is no change to this existing regulation.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Federal, state, local or tribal governments.

*Estimated Number of Respondents:* 11.

*Estimated Time Per Respondent:* 1 hour.

*Estimated Total Annual Burden Hours:* 11.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

#### Request for Comments

Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: December 6, 2004.

**R. Joseph Durbala,**

*IRS Reports Clearance Officer.*

[FR Doc. 04-27164 Filed 12-9-04; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Revenue Procedure 2003-45 and Revenue Procedure 2004-48

**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, Pub. L. 104-13(44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Revenue Procedure 2003-45, Late Election Relief for S Corporations, and Revenue Procedure 2004-48, Deemed Corporate Election for Late Electing S Corporations.

**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 revenue procedures 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](mailto:CAROL.A.SAVAGE@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Revenue Procedure 2003-45, Late Election Relief for S Corporations, and Revenue Procedure 2004-48, Deemed Corporate Election for Late Electing S Corporations.

*OMB Number:* 1545-1548.

*Revenue Procedure Number:* Revenue Procedure 2003-45 and Revenue Procedure 2004-48.

*Abstract:* Revenue Procedure 2003-45 provides a simplified method for taxpayers to request relief for late S corporation elections, Electing Small Business Trust (ESBT) elections, Qualified Subchapter S Subsidiary (QSub) elections. Generally, this revenue procedure provides that certain eligible entities may be granted relief for failing to file these elections in a timely manner if the request for relief is filed with 24 months of the due date of the

election. Revenue Procedure 2004-48 provides a simplified method for taxpayers to request relief for a late S corporation election and a late corporate classification election which was intended to be effective on the same date that the S corporation election was intended to be effective.

*Current Actions:* There are no changes being made to these revenue procedures at this time.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 50,000.

*Estimated Average Time Per Respondent:* 1 hour.

*Estimated Total Annual Burden Hours:* 50,000.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

*Request for Comments:* Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: December 6, 2004.

**R. Joseph Durbala,**

*IRS Reports Clearance Officer.*

[FR Doc. 04-27165 Filed 12-9-04; 8:45 am]

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