

technology to minimize the information collection burden.

**FOR FURTHER INFORMATION CONTACT:**

Florence Hamn, Office of Pipeline Safety, PHMSA, Department of Transportation, 400 Seventh Street, SW., Washington, DC 20590, (202) 366-3015 or by e-mail at [Florence.Hamn@dot.gov](mailto:Florence.Hamn@dot.gov)

**SUPPLEMENTARY INFORMATION:** 49 U.S.C. 60103 titled "Standards for Liquefied Natural Gas Pipeline Facilities" delegates the responsibility for ensuring safe operation of LNG facilities to the Secretary of Transportation. The regulations implementing this section of the statute are found in 49 CFR Part 193 "Liquefied Natural Gas Facilities:

Federal Safety Standards." These regulations include recordkeeping requirements that allow Federal and State inspectors to ensure that these facilities are operated and maintained in a safe manner.

As used in this notice, the terms "information collection" and "paperwork collection" are synonymous, and include all work related to preparing and disseminating information related to this recordkeeping requirement including completing paperwork, gathering information and conducting telephone calls.

*Type of Information Request:* Renewal of an existing information collection.

*Title of Information Collection:* Recordkeeping for Liquefied Natural Gas (LNG) Facilities.

*OMB Approval Number:* 2137-0048.

*Frequency:* On occasion.

*Use:* This collection is used by PHMSA to ensure that LNG facilities are being operated in a safe manner.

*Estimated Number of Respondents:* 101.

*Respondents:* LNG facility operators.

*Total Annual Hours Requested:* 12,120 hours.

Issued in Washington, DC, on March 7, 2005.

**Theodore L. Willke,**

*Deputy Associate Administrator for Pipeline Safety.*

[FR Doc. 05-5194 Filed 3-15-05; 8:45 am]

**BILLING CODE 4910-60-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

March 9, 2005.

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 April 15, 2005 to be assured of consideration.

### Financial Management Service (FMS)

*OMB Number:* 1510-0027.

*Form Number:* POD 1681.

*Type of Review:* Extension.

*Title:* Authorization for Payment of a Deceased Depositor's Postal Savings Certificate.

*Description:* This form is used when an application is submitted for payment of a deceased Postal Savings depositor's account. Information furnished on the form is used to determine if the applicant is entitled to the proceeds of the account.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 100.

*Estimated Burden Hours Per Respondent:* 15 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 25 hours.

*Clearance Officer:* Jiovannah L. Diggs, (202) 874-7662, Financial Management Service, Administrative Programs Division, Records and Information Management Program, 3700 East West Highway, Room 144, Hyattsville, MD 20782.

*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. 05-5158 Filed 3-15-05; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

### Proposed Collection; Comment Request for Forms 1040-SS, 1040-PR, and Anejo H-PR

**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 Form 1040-SS, U.S. Self-Employment Tax Return; Form 1040-PR, Planilla Para La Declaracion De La Contribucion Federal Sobre El Trabajo Por Cuenta Propia-Puerto Rico; and Anejo H-PR, Contribuciones Sobre El Empleo De Empleados Domesticos.

**DATES:** Written comments should be received on or before May 16, 2005 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn P. Kirkland, Internal Revenue Service, room 6516, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the forms and instructions should be directed to R. Joseph Durbala, (202) 622-3634, Internal Revenue Service, room 6516, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

### SUPPLEMENTARY INFORMATION:

*Title:* Form 1040-SS, U.S. Self-Employment Tax Return, Form 1040-PR, Planilla Para La Declaracion De La Contribucion Federal Sobre El Trabajo Por Cuenta Propia-Puerto Rico; and Anejo H-PR, Contribuciones Sobre El Empleo De Empleados Domesticos.

*OMB Number:* 1545-0090.

*Form Number:* Forms 1040-SS, 1040-PR, and Anejo H-PR.

*Abstract:* Form 1040-SS is used by self-employed individuals in the Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands to report and pay self-employment tax and provide proper credit to the taxpayer's social security account. Form 1040-PR is a Spanish version of Form 1040-SS for use in Puerto Rico. Anejo H-PR is used to compute household employment taxes. Form 1040-SS and Form 1040-PR are also used by bona-fide residents of Puerto Rico to claim the additional child tax credit.

*Current Actions:* There are no changes being made to the forms at this time.

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

*Affected Public:* Individuals or households, business or other for-profit organizations and farms.

*Estimated Number of Responses:*  
430,400.

*Estimated Time Per Respondent:* 5  
hours, 34 minutes.

*Estimated Total Annual Burden  
Hours:* 2,762,588.

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: March 9, 2005.

**Glenn P. Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. 05-5109 Filed 3-15-05; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[REG-107644-98 (Final)]

#### 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 notice of proposed rulemaking, REG-107644-98 (Final), Dollar-Value LIFO Regulations; Inventory Price Index Computation Method.

**DATES:** Written comments should be received on or before May 16, 2005, to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn P. Kirkland, Internal Revenue Service, room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of regulation should be directed to R. Joseph Durbala at the Internal Revenue Service, room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224, by phone at (202) 622-3634, or on the Internet at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Dollar-Value LIFO Regulations; Inventory Price Index Computation Method.

*OMB Number:* 1545-1767.

*Regulation Project Number:* REG-107644-98 (Final).

*Abstract:* Section 1.472-2 of the Income Tax Regulations requires a taxpayer to file an application to use the LIFO inventory method. Section 1.472-3(a) requires an electing taxpayer to attach a statement with its Federal income tax return for the year of election. This statement generally must be made on Form 970, Application To Use LIFO Inventory Method. Section 1.472-8(e)(5) of the existing regulations and section 1.472-8(e)(iv)(A) of the final regulations provide that a taxpayer may use the IPIC method only if its election appears on Form 970. In addition, § 1.472-8(e)(iii)(B)(3) of the final regulations requires a taxpayer that elects to use a representative appropriate month to indicate its election on Form 970.

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

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

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

*Estimated Number of Respondents:* 1.

*Estimated Time per Respondent:* 1 hour.

*Estimated Total Annual Burden Hours:* 1.

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: March 7, 2005.

**Glenn P. Kirkland,**

*IRS Reports Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[IA-5-92]

#### 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,