

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-1901.

*Revenue Procedure Number:* Revenue Procedure 2004-59.

*Type of Review:* Reinstatement.

*Title:* Offer To Resolve Issues Arising From Certain Tax, Withholding, and Reporting Obligations of the U.S. Withholding Agents With Respect to Payment to Foreign Persons.

*Description:* This revenue procedure describes the section 1441 Voluntary Compliance Program ("VCP"), which is available to certain withholding agents with respect to the payment, withholding, and reporting certain tax due on payments made to foreign persons.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 500.

*Estimated Burden Hours Respondent:* 400 hours.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 200,000 hours.

*Clearance Officer:* Glenn P. Kirkland (202) 622-3428, 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. 05-8232 Filed 4-22-05; 8:45 am]

**BILLING CODE 4830-01-P**

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

April 19, 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 May 25, 2005 to be assured of consideration.

**United States Mint**

*OMB Number:* 1525-0012.

*Form Number:* None.

*Type of Review:* Extension.

*Title:* Generic Clearance for Voluntary Surveys To Implement E.O. 12862 Implemented by Sales and Marketing Division.

*Description:* This is generic clearance for an undefined number of customer satisfaction and opinion surveys or focus group interviews to be conducted over the three years. The information collected from these surveys will be used to improve Mint products and services.

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

*Estimated Number of Respondents:* 5,388.

*Estimated Burden Hours per Respondent:* Various.

*Frequency of Response:* Other (various).

*Estimated Total Reporting Burden:* 2,776 hours.

*Clearance Officer:* Yvonne M. Pollard (202) 772-7310, United States Mint, 799 9th Street, NW., 4th Floor, Washington, DC 20229.

*OMB Reviewer:* Alexander T. Hunt (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. 05-8233 Filed 4-22-05; 8:45 am]

**BILLING CODE 4820-02-P**

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

April 15, 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 May 25, 2005 to be assured of consideration.

**Departmental Offices/Community Development Financial Institution (CDFI) Fund**

*OMB Number:* 1559-0005.

*Form Numbers:* CDFI-0002.

*Type of Review:* Reinstatement.

*Title:* Bank Enterprise Award Program FY 2005-FY 2006 Application.

*Description:* The BEA Program provides incentives to insured depository institutions to increase their support of CDFIs and their activities in economically distressed communities.

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

*Estimated Number of Respondents:* 65.

*Estimated Burden Hours Per Respondent:* 15 hours.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 975 hours.

*Clearance Officer:* Lois K. Holland, (202) 622-1563, Departmental Offices, Room 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

*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. 05-8234 Filed 4-22-05; 8:45 am]

**BILLING CODE 4811-16-P**

**DEPARTMENT OF THE TREASURY****Internal Revenue Service**

[PS-264-82]

**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, PS-264-82 (TD 8508), Adjustments to Basis of Stock and Indebtedness to Shareholders of S Corporations and Treatment of Distributions by S Corporations to Shareholders. (Regulation §§ 1.1367-1(f), 1.1368-1(f), 1.1368-1(g)).

**DATES:** Written comments should be received on or before June 24, 2005 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn Kirkland, Internal Revenue Service, Room 6512, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulations should be directed to Larnice Mack at Internal Revenue Service, Room 6512, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622-3179, or through the Internet at [Larnice.Mack@irs.gov](mailto:Larnice.Mack@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Adjustments to Basis of Stock and Indebtedness to Shareholders of S Corporations and Treatment of Distributions by S Corporations to Shareholders.

*OMB Number:* 1545-1139.

*Regulation Project Number:* PS-264-82.

*Abstract:* The regulation provides the procedures and the statements to be filed by S corporations for making the election provided under Internal Revenue Code section 1368, and by shareholders who choose to reorder items that decrease their basis. Statements required to be filed will be used to verify that taxpayers are complying with the requirements imposed by Congress.

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

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

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

*Estimated Number of Respondents:* 2,000.

*Estimated Time Per Respondent:* 6 minutes.

*Estimated Total Annual Burden Hours:* 200.

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: April 14, 2005.

**Glenn Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. 05-8156 Filed 4-22-05; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 843

**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 843, Claim for Refund and Request for Abatement.

**DATES:** Written comments should be received on or before June 24, 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 form and instructions should be directed to Allan Hopkins, at (202) 622-6665, or at Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the Internet at [Allan.Hopkins@irs.gov](mailto:Allan.Hopkins@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Claim for Refund and Request for Abatement.

*OMB Number:* 1545-0024.

*Form Number:* 843.

*Abstract:* Internal Revenue Code section 6402, 6404, and sections 301.6402-2, 301.6404-1, and 301.6404-3 of the regulations allow for refunds of taxes (except income taxes) or refund, abatement, or credit of interest, penalties, and additions to tax in the event of errors or certain actions by the IRS. Form 843 is used by taxpayers to claim these refunds, credits, or abatements.

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

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

*Affected Public:* Business or other for-profit organizations, individuals or households, not-for-profit institutions, farms, and State, local or tribal governments.

*Estimated Number of Responses:* 545,500.

*Estimated Time per Respondent:* 1 hr., 41 min.

*Estimated Total Annual Burden Hours:* 916,440.

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,