

**DEPARTMENT OF THE TREASURY**

**Submission for OMB Review; Comment Request**

June 21, 2005.

The Department of the 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 August 1, 2005 to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-0284.  
*Form Number:* IRS Form 5309.  
*Type of Review:* Extension.  
*Title:* Application for Determination of Employee Stock Ownership Plan.  
*Description:* Form 5309 is used in conjunction with Form 5300 or Form 5303 when applying for a determination letter as to a deferred compensation plan's qualification status under section 409 or 4975(e)(7) of the Internal Revenue Code. The information is used to determine whether the plan qualifies.  
*Respondents:* Business and other for-profit.  
*Estimated Number of Respondents/Recordkeepers:* 462.  
*Estimated Burden Hours Respondent/Recordkeeper:*  
 Recordkeeping—6 hr., 42 min.  
 Learning about the law or the form—2 hr., 17 min.  
 Preparing and sending the form to the IRS—2 hr., 29 min.  
*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 5,300 hours.  
*Clearance Officer:* Glenn P. Kirkland (202) 622-3428, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.  
*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.*  
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**DEPARTMENT OF THE TREASURY**

**Submission for OMB Review; Comment Request**

June 24, 2005.

The Department of the Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Pub. L. 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 August 1, 2005 to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-0001.  
*Form Number:* IRS Form CT-1.  
*Type of Review:* Extension.  
*Title:* Employer's Annual Railroad Retirement Tax Return.  
*Description:* Railroad employers are required to file an annual return to report employer and employee Railroad

Retirement Tax Act (RRTA). Form CT-1 is used for this purpose. IRS uses the information to insure that the employer has paid the correct tax.

*Respondents:* Business and other for-profit, Not-for-profit institutions, State, local or tribal government.

*Estimated Number of Respondents/Recordkeepers:* 2,817.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping:  
 Part I—10 hr., 31 min.  
 Part II—4 hr., 4 min.

Learning about the law or the form:  
 Part I—1 hr., 1 min.

Preparing, copying, assembling, and sending the form to the IRS:

Part I—4 hr., 39 min.  
 Part II—4 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 46,359 hours.

*OMB Number:* 1545-0003.

*Form Number:* IRS Forms SS-4 and SS-4PR.

*Type of Review:* Extension.

*Title:* SS-4: Application for Employer Identification Number; and SS-4PR: Solicitud de Número de Identificación Patronal (EIN).

*Description:* Taxpayers required to have an identification number for use on any return, statement, or other document must prepare and file Form SS-4 or Form SS-4PR (Puerto Rico only) to obtain a number. The information is used by the IRS and the SSA in tax administration and by the Bureau of the Census for business statistics.

*Respondents:* Business and other for-profit, Individuals or households, Not-for-profit institutions, Farms, Federal Government, State, local or tribal government.

*Estimated Number of Respondents/Recordkeepers:* 2,419,064.

*Estimated Burden Hours Respondent/Recordkeeper:*

	Form SS-4	Form SS-4PR
Recordkeeping .....	6 min. ....	7 min.
Learning about the law and the form .....	22 min. ....	22 min.
Preparing the form .....	46 min. ....	46 min.
Copying, assembling, and sending the form to the IRS .....	20 min. ....	20 min.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting/Recordkeeping Burden:* 3,919,265 hours.  
*OMB Number:* 1545-0110.  
*Form Number:* IRS Form 1099-DIV.  
*Type of Review:* Extension.  
*Title:* Dividends and Distributions.

*Description:* The form is used by the Service to insure that dividends are properly reported as required by Code section 6042 and that liquidation distributions are correctly reported as required by Code section 6043, and to

determine whether payees are correctly reporting their income.

*Respondents:* Business and other for-profit.

*Estimated Number of Respondents:* 140,560.

*Estimated Burden Hours Respondent:* 18 minutes.