

is a member of the boards of directors of CTI and People's Choice, she will have certain veto rights.

Under 49 U.S.C. 14303(b), the Board must approve and authorize a transaction found to be consistent with the public interest, taking into consideration at least: (1) the effect of the transaction on the adequacy of transportation to the public; (2) the total fixed charges that result; and (3) the interest of affected carrier employees.

CTI has submitted information, as required by 49 CFR 1182.2, including the information to demonstrate that the proposed transaction is consistent with the public interest under 49 U.S.C. 14303(b). CTI states that the proposed transaction will have no impact on the adequacy of transportation services available to the public, that fixed charges associated with the proposed transaction will not be adversely impacted and that the interests of employees of People's Choice will not be adversely impacted. Additional information, including a copy of the application, may be obtained from CTT's representative.

On the basis of the application, we find that the proposed acquisition of control and lease of operating authority is consistent with the public interest and should be authorized. If any opposing comments are timely filed, this finding will be deemed vacated, and unless a final decision can be made on the record as developed, a procedural schedule will be adopted to reconsider the application. See 49 CFR 1182.6(c). If no opposing comments are filed by the expiration of the comment period, this notice will take effect automatically and will be the final Board action.

Board decisions and notices are available on our Web site at <http://www.stb.dot.gov>.

This decision will not significantly affect either the quality of the human environment or the conservation of energy resources.

*It is ordered:*

1. The proposed finance transaction is approved and authorized, subject to the filing of opposing comments.

2. If timely opposing comments are filed, the findings made in this notice will be deemed as having been vacated.

3. This notice will be effective August 22, 2005, unless timely comments are filed.

4. A copy of this notice will be served on: (1) the U.S. Department of Transportation, Federal Motor Carrier Safety Administration, 400 7th Street, SW., Room 8214, Washington, DC 20590; (2) the U.S. Department of Justice, Antitrust Division, 10th Street &

Pennsylvania Avenue, NW., Washington, DC 20530; and (3) the U.S. Department of Transportation, Office of the General Counsel, 400 7th Street, SW., Washington, DC 20590.

Decided: June 30, 2005.

By the Board, Chairman Nober, Vice Chairman Buttrey, and Commissioner Mulvey.

**Vernon A. Williams,**  
*Secretary.*

[FR Doc. 05-13438 Filed 7-7-05; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

June 29, 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 August 8, 2005 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1139.  
*Regulation Project Number:* PS-264-82 Final.

*Type of Review:* Extension.

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

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

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

*Estimated Number of Respondents:* 2,000.

*Estimated Burden Hours Respondent:* 6 minutes.

*Frequency of Response:* On occasion, Annually.

*Estimated Total Reporting Burden:* 200 hours.

*OMB Number:* 1545-1491.  
*Regulation Project Number:* REG-209798-95 Final.

*Type of Review:* Extension.

*Title:* Amortizable Bond Premium.

*Description:* The information requested is necessary for the Service to determine whether a holder of a bond has elected to amortize bond premium and to determine whether an issuer or a holder has changed its method of accounting for premium.

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

*Estimated Number of Respondents:* 10,000.

*Estimated Burden Hours Respondent:* 29 minutes.

*Frequency of Response:* Other (once).

*Estimated Total Reporting Burden:* 7,500 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.*

[FR Doc. 05-13440 Filed 7-7-05; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

June 30, 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 August 8, 2005 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0014.

*Form Number:* IRS Form 637.

*Type of Review:* Extension.  
*Title:* Application for Registration for Certain Excise Tax Activities.  
*Description:* Form 637 is used to apply for excise tax registration. The registration applies to be registered under Internal Revenue Code (IRC) section 4101 for purposes of the federal excise tax on taxable fuel imposed by IRC 4041 and 4081; and to certain manufacturers or sellers and purchasers that must register under IRC 4222 to be exempt from the excise tax on taxable articles. The data is used to determine if the applicant qualifies for exemption. Taxable fuel producers are required by IRC 4101 to register with the Service before incurring any tax liability.  
*Respondents:* Business and other for-profit, not-for-profit institutions.  
*Estimated Number of Respondents/Recordkeepers:* 2,000.  
*Estimated Burden Hours Respondent/Recordkeeper:*  
 Recordkeeping—10 hr., 17 min.  
 Learning about the law or the form—1 hr., 41 min.  
 Preparing and sending the form to the IRS—1 hr., 56 min.  
*Frequency of Response:* Other (one time only).  
*Estimated Total Reporting/Recordkeeping Burden:* 27,800 hours.

*OMB Number:* 1545-0024.  
*Form Number:* IRS Form 843.  
*Type of Review:* Extension.  
*Title:* Claim for Refund and Request for Abatement.  
*Description:* Internal Revenue Code (IRC) 6402, 6404, and sections 301.6404-2, 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 action by the IRS. Form 843 is used by taxpayers to claim these refunds, credits, or abatements.  
*Respondents:* Individuals or households. Business and other for-profit, not-for-profit institutions, farms, State, local or tribal government.  
*Estimated Number of Respondents/Recordkeepers:* 545,500.  
*Estimated Burden Hours Respondent/Recordkeepers:*  
 Recordkeeping—26 min.  
 Learning about the law or the form—7 min.  
 Preparing the form—20 min.  
 Copying, assembling, and sending the form to the IRS—28 min.  
*Frequency of Response:* On occasion.  
*Estimated Total Reporting/Recordkeeping Burden:* 916,440 hours.

*OMB Number:* 1545-0087.  
*Form Numbers:* IRS Forms 1040-ES, 1040-ES(E), 1040-ES(NR), and 1040-ES(Espanol).  
*Type of Review:* Extension.  
*Title:* 1040-ES and 104-ES(E): Estimated Tax for Individuals; 1040-ES(NR): U.S. Estimated Tax for Nonresident Alien Individuals; 1040-ES(Espanol): Contricciones Federales Estimadas Del Trabajo Por Cuenta Propia Y Sobre El Empleo de Empleados Domesticos—Puerto Rico.  
*Description:* Form 1040-ES is used by individuals (including self-employed) to make estimated tax payments if their estimated tax due is \$1,000 or more. IRS uses the data to credit taxpayers' accounts and to determine if estimated tax has been properly computed and timely paid. Form 1040-ES(E) does not include paper payment vouchers or return envelopes, it is sent to people who pay their estimated tax by an electronic payment method.  
*Respondents:* Individuals or households.  
*Estimated Number of Respondents/Recordkeepers:* 14,563,250.  
*Estimated Burden Hours Respondent/Recordkeeper:*

Form	Recordkeeping (minutes)	Learning about the law or the form (minutes)	Preparing the form (minutes)	Copying, assembling, and sending the form to the IRS (minutes)
1040ES .....	52	28	48	10
1040ES(E) .....	26	18	37	20
1040ES(NR) .....	39	18	49	10
1040ES(ESP) .....	6	17	30	10
Worksheet .....	26	18	37	0

*Frequency of Response:* Quarterly.  
*Estimated Total Reporting/Recordkeeping Burden:* 94,471,282 hours.  
*OMB Number:* 1545-0119.  
*Form Number:* IRS Form 1099-R.  
*Type of Review:* Extension.  
*Title:* Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.  
*Description:* Form 1099-R is used to report distributions from pensions, annuities, profit-sharing or retirement plans, IRAs, and the surrender or insurance contracts. This information is used by IRS to verify that income has been properly reported by the recipient.  
*Respondents:* Business and other for-profit, not-for-profit institutions, Federal Government, State, local or tribal government.  
*Estimated Number of Respondents:* 350,000.

*Estimated Burden Hours Respondent:* 18 minutes.  
*Frequency of Response:* Annually.  
*Estimated Total Reporting Burden:* 18,704,546 hours.  
*OMB Number:* 1545-0227.  
*Form Number:* IRS Form 6251.  
*Type of Review:* Extension.  
*Title:* Alternative Minimum Tax—Individuals.  
*Description:* Form 6251 is used by individuals with adjustments, tax preference items, taxable income above certain exemption amounts, or certain credits. Form 6251 computes the alternative minimum tax which is added to regular tax. The information is needed to ensure that the taxpayer is complying with the law.  
*Respondents:* Individuals or households.  
*Estimated Number of Respondents/Recordkeepers:* 4,236,740.

*Estimated Burden Hours Respondent/Recordkeeper:*  
 Recordkeeping—19 min.  
 Learning about the law or the form—1 hr., 16 min.  
 Preparing the form—1 hr., 44 min.  
 Copying, assembling, and sending the form to the IRS—34 min.  
*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 16,016,997 hours.  
*OMB Number:* 1545-0351.  
*Form Number:* IRS Form 3975.  
*Type of Review:* Extension.  
*Title:* Tax Professionals Annual Mailing List Application and Order Blank  
*Description:* Form 3975 allows a tax professional a systematic way to remain on the Tax Professionals Mailing File and to order copies of tax materials.

*Respondents:* Business and other for-profit.

*Estimated Number of Respondents:* 320,000.

*Estimated Burden Hours Respondent:* 3 minutes.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 16,000 hours.

*OMB Number:* 1545-0748.

*Form Number:* IRS Form 2678.

*Type of Review:* Extension.

*Title:* Employer Appointment of Agent.

*Description:* 26 U.S.C. 3504 authorizes an employer to designate a fiduciary, agent, etc., to perform the same acts as required of employers for purposes of employment taxes.

*Respondents:* Business and other for-profit, not-for-profit institutions, farms, Federal Government.

*Estimated Number of Respondents:* 95,200.

*Estimated Burden Hours Respondent:* 30 minutes.

*Frequency of Response:* Other (as necessary).

*Estimated Total Reporting Burden:* 47,600 hours.

*OMB Number:* 1545-0795.

*Form Number:* IRS Form 8233.

*Type of Review:* Extension.

*Title:* Exemption from Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual.

*Description:* Compensation paid to nonresident alien (NRA) individual for independent personal services (self-employment) is generally subject to 30% withholding or graduated rates. However, compensation may be exempt from withholding because of a U.S. tax treaty or personal exemption amount. Form 8233 is used to request exemption from withholding.

*Respondents:* Individuals or households, business and other for-profit, not-for-profit institutions.

*Estimated Number of Respondents/Recordkeepers:* 480,000.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—1 hr., 5 min.

Learning about the law or the form—31 min.

Preparing and sending the form to the IRS—57 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 1,320,000 hours.

*OMB Number:* 1545-0819.

*CFR Number:* 26 CFR 601.201.

*Type of Review:* Extension.

*Title:* Instructions for Requesting Rulings and Determination Letters.

*Description:* The National Office issues ruling letters and District

Directors issue determination letters to taxpayers interpreting and applying the tax laws to a specific set of facts. The National Office also issues other types of letters. The procedural regulations set forth instructions for requesting ruling and determination letters.

*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:* 271,914.

*Estimated Burden Hours Respondent:* 55 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 248,496 hours.

*OMB Number:* 1545-1126.

*Regulation Project Number:* INTL-121-90, INTL-292-90, and INTL-361-89 Final.

*Type of Review:* Extension.

*Title:* Treaty-Based Return Positions.

*Description:* Regulation section 301.6114-1 sets forth the reporting requirement under section 6114. Persons or entities subject to this reporting requirement must make the required disclosure on a statement attached to their return, in the manner set forth, or be subject to a penalty. Regulation section 301.7701(b)-7(a)(4)(iv)(C) sets forth the reporting requirement for dual resident S corporation shareholders who claim treaty benefits as nonresidents of the United States.

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

*Estimated Number of Respondents:* 6,020.

*Estimated Burden Hours Respondent:* 1 hour.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 6,015 hours.

*OMB Number:* 1545-1407.

*Form Number:* IRS Form 8848.

*Type of Review:* Extension.

*Title:* Consent to Extend the Time to Assess the Branch Profits Tax under Regulations Sections 1.884-2(a) and (c).

*Description:* Form 8848 is used by foreign corporations that have (a) completely terminated all of their U.S. trade or business within the meaning of Temporary regulations section 1.884-2T(a) during the tax year or (b) transferred their U.S. assets to a domestic corporation in a transaction described in Code section 381(a), if the foreign corporation was engaged in a U.S. trade or business at that time.

*Respondents:* Business and other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 5,000.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—3 hr., 35 min.

Learning about the law or the form—1 hr.

Preparing and sending the form to the IRS—1 hr., 6 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 22,500 hours.

*OMB Number:* 1545-1591.

*Regulation Project Number:* REG-251701-96 Final.

*Type of Review:* Extension.

*Title:* Electing Small Business Trusts.

*Description:* This regulation provides the time and manner for making the Electing Small Business Trust election pursuant to section 1361(e)(3).

*Respondents:* Business and other for-profit.

*Estimated Number of Respondents:* 7,500.

*Estimated Burden Hours Respondent:* 1 hour.

*Frequency of Response:* Other (once).

*Estimated Total Reporting Burden:* 7,500 hours.

*OMB Number:* 1545-1644.

*Regulation Project Number:* REG-126024-01 NPRM.

*Type of Review:* Extension.

*Title:* Reporting of Gross Proceeds Payment to Attorneys.

*Description:* Information is required to implement section 1021 of the Taxpayer Relief Act of 1997. This information will be used by the IRS to verify compliance with section 6045 and to determine that the taxable amount of these payments has been computed correctly.

*Respondents:* Business and other for-profit, not-for-profit institutions, Federal Government, State, Local or Tribal Government.

*Estimated Number of Respondents:* 1.

*Estimated Burden Hours Respondent:* 1.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 1 hour.

*OMB Number:* 1545-1648.

*Publication Number:* Publication 3319.

*Type of Review:* Extension.

*Title:* Low-Income Tax-Payer Clinics—2005 Grant Application Package and Guidelines.

*Description:* Publication 3319 outlines requirements of the IRS Low-Income Taxpayer Clinics (LITC) program and provides instructions on how to apply for a LITC grant award.

*Respondents:* Not-for-profit institution.

*Estimated Number of Respondents/Recordkeepers:* 825.

*Estimated Burden Hours Respondent/ Recordkeeper:*

For Program Sponsors: 60 hours.  
For Student and Program Participants: 2 hours.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/ Recordkeeping Burden:* 6,000 hours.

*OMB Number:* 1545-1654.  
*Regulation Project Number:* REG-106527-98 Final.

*Type of Review:* Extension.  
*Title:* Capital Gains, Partnership and Subchapter S, and Trust Provisions.

*Description:* Section 1(h) requires that transferors recognize collectibles gain when an interest in an S corporation, trust, or a partnership holding property with collectibles gain is sold or exchanged and that partners take section 1250 capital gain in the partnership property into account when an interest in the partnership is sold or exchanged. These regulations provide guidance.

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

*Estimated Number of Respondents:* 1.  
*Estimated Burden Hours Respondent:* 1.

*Frequency of Response:* Annually.  
*Estimated Total Reporting Burden:* 1 hour.

*OMB Number:* 1545-1779.  
*Notice Number:* Notice 2002-27.

*Type of Review:* Extension.  
*Title:* IRA Required Minimum Distribution Reporting.

*Description:* This notice provides guidance with response to the reporting requirements, that is, data that custodians and trustees of IRAs must furnish IRA owners in those instances where there must be a minimum distribution from an individual retirement arrangement.

*Respondents:* Business and other for-profit, not-for-profit institution.

*Estimated Number of Respondents:* 78,000.  
*Estimated Burden Hours Respondent:* 15 hours.

*Frequency of Response:* Other (one per IRA).  
*Estimated Total Reporting Burden:* 1,170,000 hours.

*OMB Number:* 1545-1784.  
*Revenue Procedure Number:* Revenue Procedure 2002-32.

*Type of Review:* Extension.  
*Title:* Waiver of 60-Month Bar on Reconsolidation after Disaffiliation.

*Description:* Pursuant to Section 1504(a)(3)(B) of the Internal Revenue Code, this procedure grants certain taxpayers a waiver of the general rule of § 1504(a)(3)(A) barring a corporation from filing a consolidated return with a

group of which it had ceased to be a member for 60 months following the year of disaffiliation.

*Respondents:* Business and other for-profit.

*Estimated Number of Respondents:* 20.  
*Estimated Burden Hours Respondent:* 5 hours.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden:* 100 hours.

*OMB Number:* 1545-1795.  
*Regulation Project Number:* REG-165868-01 Final.

*Type of Review:* Extension.  
*Title:* Ten or More Employer Plan Compliance Information.

*Description:* Allows the Internal Revenue Service and participating employers to verify that ten-or-more employer welfare benefit plan complies with the requirements of section 419A(f)(6) of the Internal Revenue Code. Respondents are administrators of ten-or-more employer plans.

*Respondents:* Business and other for-profit, not-for-profit institutions.

*Estimated Number of Respondents/ Recordkeepers:* 100.  
*Estimated Burden Hours Respondent/ Recordkeeper:* 25 hours.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden:* 2,500 hours.

*OMB Number:* 1545-1796.  
*Regulation Project Number:* REG-106879-00 Final.

*Type of Review:* Extension.  
*Title:* Consolidated Loss Recapture Events.

*Description:* This document contains final regulations under section 1503(d) regarding the events that require recapture of dual consolidated losses. These regulations are issued to facilitate compliance by taxpayers with the dual consolidated loss provisions. The regulations generally provide that certain events will not trigger recapture of a dual consolidated loss or payment of the associated interest charge. The regulations provide for the filing of certain agreements in such cases. This document also makes clarifying and conforming changes to the current regulations.

*Respondents:* Business and other for-profit.

*Estimated Number of Respondents:* 30.  
*Estimated Burden Hours Respondent:* 2 hours.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden:* 60 hours.

*OMB Number:* 1545-1927.  
*Form Number:* IRS Form 8878-A.

*Type of Review:* Extension.

*Title:* IRS e-file Electronic Funds Withdrawal Authorization for Form 7004.

*Description:* Form 8878-A is used by a corporate officer or agent and an electronic return originator (ERO) to use a personal identification number (PIN) to authorize an electronic funds withdrawal for a tax payment made with a request to extend the filing due date for a corporate income tax return.

*Respondents:* Business and other for-profit.

*Estimated Number of Respondents/ Recordkeeping:* 140,000.

*Estimated Burden Hours Respondent/ Recordkeeper:*

Recordkeeping—3 hrs., 21 min.  
Learning about the law or the form—6 min.

Preparing the form—9 min.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/ Recordkeeping Burden:* 505,400 hours.

*OMB Number:* 1545-1930.  
*Regulation Project Number:* REG-159243-03 NPRM and Temporary.

*Type of Review:* Extension.  
*Title:* Residence and Source Rules Involving U.S. Possessions and Other Conforming Changes.

*Description:* The regulations provide rules for determining whether an individual is a bona fide resident of a U.S. possession and whether income is derived from sources in a possession or effectively connected with the conduct of a trade or business in a possession.

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

*Estimated Number of Respondents/ Recordkeepers:* 50,000.

*Estimated Burden Hours Respondent/ Recordkeeper:* 1 hour, 30 minutes.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/ Recordkeeping Burden:* 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.*  
[FR Doc. 05-13441 Filed 7-7-05; 8:45 am]

**BILLING CODE 4830-01-U**