

**DATES:** Written comments should be received on or before August 12, 2005 to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-1488.

*Regulation Project Number:* REG-209837-96 Final.

*Type of Review:* Extension.

*Title:* Requirements Respecting the Adoption or Change of Accounting Method; Extensions of Time to Make Elections.

*Description:* The regulations provide the standards the Commissioner will use to determine whether to grant an extension of time to make certain elections.

*Respondents:* Business and other for-profit, individuals or households, not-for-profit institutions, farms.

*Estimated Number of Respondents:* 500.

*Estimated Burden Hours Respondent:* 10 hours.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 5,000 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**

July 7, 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 12, 2005, to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-1005.

*Regulation Project Number:* PS-62-87 Final.

*Type of Review:* Extension.

*Title:* Low-Income Housing Credit for Federally-Assisted Buildings.

*Description:* The rule requires the taxpayer (low-income building owner) to seek a waiver in writing from the IRS concerning low-income buildings acquired during a special 10-year period in order to avert a claim against a Federal mortgage insurance fund.

*Respondents:* Business and other for-profit, individuals or households, not-for-profit institutions, Federal government, State, local or tribal government.

*Estimated Number of Respondents:* 1,000.

*Estimated Burden Hours Respondent:* 3 hours.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 3,000 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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