

*Estimated Total Reporting Burden Hours:* 20 hours.

*Clearance Officer:* Vicki S. Thorpe, (304) 480-6553, Bureau of the Public Debt, 200 Third Street, Parkersburg, West VA 26106-1328.

*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.*

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**DEPARTMENT OF THE TREASURY**

**Submission for OMB Review; Comment Request**

March 16, 2004.

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 23, 2004, to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-0008.

*Form Number:* IRS Forms W-2, W-2c, W-2AS, W-2GU, W2VI, W-3, W-3c, W-3cPR, W-3PR, W-3SS.

*Type of Review:* Extension.

*Title:* Wage and Tax Statement (W-2/W-3 Series).

*Description:* Employers report income and withholding on Form W-2. Forms W-2AS, W-2GU and W-2VI are the U.S. possessions versions of Form W-2. The Form W-3 series is used to transmit Forms W-2 to the Social Security Administration (SSA). Forms W-2c, W-3c and W-3cPR are used to correct previously filed Forms W-2, W-3 and W-3PR. Individuals use Form W-2 to prepare their income tax returns.

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

*Estimated Number of Respondents:* 5,882,789.

*Estimated Burden Hours Respondent:*

Forms	Hours per response
W-2 .....	30 min.
W-2AS .....	23 min.

Forms	Hours per response
W-2c .....	40 min.
W-2GU .....	25 min.
W-2VI .....	25 min.
W-3 .....	28 min.
W-3 Line 13 .....	1 min.
W-3c .....	52 min.
W-3cPR .....	32 min.
W-3PR .....	27 min.
W-3SS .....	25 min.
W-3SS Line 13 .....	1 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 1 hour.

*OMB Number:* 1545-0047.

*Form Number:* IRS Form 990 and Schedules A and B.

*Type of Review:* Extension.

*Title:* Return of Organization Exempt From Income Tax Under section 501©, 527, or 4947(a)(1) of the Internal Revenue Code (Except Black Lung Benefit Trust or Private Foundation).

*Description:* Form 990 is needed to determine that Internal Revenue Code (IRC) section 601(a) tax-exempt organizations fulfill the operating conditions within the limitations of their tax exemption.

*Respondents:* Not-for-profit institutions.

*Estimated Number of Respondents/Recordkeepers:* 287,769.

*Estimated Burden Hours Respondent/Recordkeeper:*

Form	Recordkeeping	Learning about the law or the form	Preparing the form	Copying, assembling, and sending the form to the IRS
990 .....	98 hr., 31 min.	15 hr., 4 min.	21 hr., 4 min.	1 hr., 4 min.
990-EZ .....	29 hr., 10 min.	11 hr., 33 min.	14 hr., 14 min.	32 min.
Schedule A (Form 990 or 990-EZ, or 990-PF).	50 hr., 27 min.	9 hr., 26 min.	10 hr., 40 min.	0 min.
Schedule B (Form 990, 990-EZ, or 990-PF).	4 hr., 46 min.	1 hr., 23 min.	1 hr., 31 min.	0 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 48,166,918 hours.

*OMB Number:* 1545-0057.

*Form Number:* IRS Form 1024.

*Type of Review:* Extension.

*Title:* Application for Recognition of Exemption Under Section 501(a).

*Description:* Organizations seeking exemption from Federal income tax under Internal Revenue Code section 501(a) as an organization described in most paragraphs of section 501(c) must use Form 1024 to apply for exemption. The information collected is used to

determine whether the organization qualifies for tax-exempt status.

*Respondents:* Not-for-profit institutions.

*Estimated Number of Respondents/Recordkeepers:* 4,718.

*Estimated Burden Hours Respondent/Recordkeeper:*

Form	Recordkeeping	Learning about the law or the form	Preparing and sending the form to the IRS
1024, Parts I-III .....	53 hr., 5 min.	2 hr., 17 min.	3 hr., 15 min.
Part IV .....	1 hr., 40 min.	47 min.	51 min.
Schedule A .....	2 hr., 52 min.	18 min.	21 min.
Schedule B .....	1 hr., 40 min.	18 min.	20 min.
Schedule C .....	57 min.	12 min.	13 min.
Schedule D .....	4 hr., 4 min.	18 min.	22 min.
Schedule E .....	1 hr., 40 min.	18 min.	20 min.

Form	Recordkeeping	Learning about the law or the form	Preparing and sending the form to the IRS
Schedule F .....	2 hr., 23 min.	6 min.	8 min.
Schedule G .....	1 hr., 54 min.	6 min.	7 min.
Schedule H .....	1 hr., 40 min.	6 min.	7 min.
Schedule I .....	5 hr., 30 min.	30 min.	36 min.
Schedule J .....	2 hr., 23 min.	6 min.	8 min.
Schedule K .....	3 hr., 21 min.	6 min.	9 min.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting/Recordkeeping Burden:* 291,542 hours.  
*OMB Number:* 1545-0092.  
*Form Number:* IRS Form 1041 and Schedules.  
*Type of Review:* Revision.  
*Title:* U.S. Income Tax Return for Estates and Trusts.

*Description:* Internal Revenue Code (IRC) section 6012 requires that an annual income tax return be filed for estates and trusts. Data is used to determine that the estates, trusts, and beneficiaries filed the proper returns and paid the correct tax. ICR section 59 requires the fiduciary to recompute the

distributable net income on a minimum tax basis.  
*Respondents:* Business or other for-profit, individuals or households.  
*Estimated Number of Respondents/Recordkeepers:* 3,684,000.  
*Estimated Burden Hours Respondent/Recordkeeper:*

	Form 1041	Schedule D	Schedule D tax worksheet	Schedule J	Schedule K-1
Recordkeeping .....	54 hr., 44 min.	34 hr., 53 min.	13 hr., 52 min.	39 hr., 27 min.	9 hr., 48 min.
Learning about the law or the form.	20 hr., 22 min.	2 hr., 40 min.		1 hr., 17 min.	1 hr., 23 min.
Preparing the form .....	37 hr., 57 min.	3 hr., 19 min.	13 min.	1 hr., 59 min.	1 hr., 36 min.
Copying, assembling, and sending the form to the IRS.	4 hr., 33 min.				

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 434,321,090 hours.  
*OMB Number:* 1545-0367.  
*Form Number:* IRS Form 4804.  
*Type of Review:* Extension.  
*Title:* Transmittal of Information Returns Reported Magnetically.  
*Description:* 26 U.S.C. 6041 and 6042 require all persons engaged in a trade or business and making payments of taxable income to file reports of this income with the IRS. In certain cases, this information must be filed on magnetic media. Form 4804 is used to provide signature and balancing totals for magnetic media filers of information returns.  
*Respondents:* Business or other for-profit, individuals or households, not-for-profit institutions, farms, Federal government, State, local or tribal government.  
*Estimated Number of Respondents/Recordkeepers:* 37,640.  
*Estimated Burden Hours Respondent/Recordkeeper:* 17 minutes.  
*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 20,902 hours.  
*OMB Number:* 1545-1529.  
*Form Number:* None.  
*Type of Review:* Extension.  
*Title:* Tip Reporting Alternative Commitment (Hairstyling Industry).  
*Description:* Information is required by the Internal Revenue Service in its

compliance efforts to assist employers and their employees in understanding and complying with section 6053(a), which requires employees to report all their tips monthly to their employers.  
*Respondents:* Business or other for-profit.  
*Estimated Number of Respondents/Recordkeepers:* 4,000.  
*Estimated Burden Hours Respondent/Recordkeeper:* 9 hours, 22 minutes.  
*Frequency of Response:* On occasion.  
*Estimated Total Reporting/Recordkeeping Burden:* 43,073 hours.  
*OMB Number:* 1545-15459.  
*Form Number:* None.  
*Type of Review:* Extension.  
*Title:* Tip Reporting Alternative Commitment (TRAC) for Use in the Food and Beverage Industry.  
*Description:* Information is required by the Internal Revenue Service in its compliance efforts to assist employers and their employee in understanding and complying with section 6053(a), which requires employees to report all their tips monthly to their employers.  
*Respondents:* Business or other for-profit.  
*Estimated Number of Respondents/Recordkeepers:* 41,800.  
*Estimated Burden Hours Respondent/Recordkeeper:* 7 hours, 6 minutes.  
*Frequency of Response:* On occasion.  
*Estimated Total Reporting/Recordkeeping Burden:* 296,916 hours.  
*OMB Number:* 1545-1572.

*Regulation Project Number:* REG-120200-97 Final.  
*Type of Review:* Extension.  
*Title:* Election Not to Apply Look-Back Method in *De Minimis* Cases.  
*Description:* The regulations provides rules for electing the benefits of section 460(b)(6) regarding not applying the look-back method to long-term contracts in *de minimis* cases.  
*Respondents:* Business or other for-profit.  
*Estimated Number of Respondents/Recordkeepers:* 20,000.  
*Estimated Burden Hours Respondent/Recordkeeper:* 15 minutes.  
*Frequency of Response:* Other (once).  
*Estimated Total Reporting/Recordkeeping Burden:* 4,000 hours.  
*OMB Number:* 1545-1710.  
*Revenue Procedure Number:* Revenue Procedure 2001-9.  
*Type of Review:* Extension.  
*Title:* Form 940 e-file Program.  
*Description:* Revenue Procedure 2001-9 provides guidance and the requirements for participating in the Form 940 e-file Program.  
*Respondents:* Business or other for-profit, not-for-profit institutions, Federal government, State, local or tribal government.  
*Estimated Number of Respondents/Recordkeepers:* 390,685.  
*Estimated Burden Hours Respondent/Recordkeeper:* 32 minutes.  
*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 207,125 hours.

*OMB Number:* 1545-1714.

*Form Number:* None.

*Type of Review:* Extension.

*Title:* Tip Reporting Alternative Commitment (TRAC) for Most Industries.

*Description:* Information is required by the Internal Revenue Service in its tax compliance efforts to assist employers and their employees in understanding and complying with section 6053(a), which requires employees to report all their tips monthly to their employers.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 300.

*Estimated Burden Hours Respondent/Recordkeeper:* 16 hours, 16 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 4,877 hours.

*OMB Number:* 1545-1715.

*Form Number:* None.

*Type of Review:* Extension.

*Title:* Tip Rate Determination Agreement (For Use by Employers in the Food and Beverage Industry).

*Description:* Information is required by the Internal Revenue Service in its tax compliance efforts to assist employers and their employees in understanding and complying with section 6053(a), which requires employees to report all their tips monthly to their employers.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 200.

*Estimated Burden Hours Respondent/Recordkeeper:* 11 hours.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 1,737 hours.

*OMB Number:* 1545-1716.

*Notice Number:* Notice 2001-1.

*Type of Review:* Extension.

*Title:* Employer-Designed Tip Reporting Program for the Food and Beverage Industry (EmTRAC).

*Description:* Information is required by the Internal Revenue Service in its tax compliance efforts to assist employers and their employees in understanding and complying with section 6053(a), which requires employees to report all their tips monthly to their employers.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 20.

*Estimated Burden Hours Respondent/Recordkeeper:* 44 hours.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 870 hours.

*OMB Number:* 1545-1717.

*Form Number:* None.

*Type of Review:* Extension.

*Title:* Tip Rate Determination Agreement (TRDA) for Most Industries.

*Description:* Information is required by the Internal Revenue Service in its tax compliance efforts to assist employers and their employees in understanding and complying with section 6053(a), which requires employees to report all their tips monthly to their employers.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 100.

*Estimated Burden Hours Respondent/Recordkeeper:* 18 hours, 58 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 1,897 hours.

*OMB Number:* 1545-1730.

*Regulation Project Number:* REG-114998-99 Final.

*Type of Review:* Extension.

*Title:* Obligations of States and Political Subdivisions.

*Description:* Section 142(f)(4) of the Internal Revenue Code of 1986 permits a person engaged in the local furnishing of electric energy or gas that uses facilities financed with exempt facility bonds under section 142(a)(8) and that expands its service area in a manner inconsistent with the requirements of sections 142(a)(8) and 142(f) to make an election to ensure that those bonds will continue to be treated as tax-exempt bonds. The final regulations (1.142(f)-1) set forth the required time and manner of making this statutory election.

*Respondents:* Business or other for-profit, State, local or tribal government.

*Estimated Number of Respondents:* 15.

*Estimated Burden Hours Respondent:* 1 hour.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 15 hours.

*Clearance Officer:* Glenn P. Kirkland, (202) 622-3428, Internal Revenue Service, Room 6411-03, 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. 04-6540 Filed 3-23-04; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

March 17, 2004.

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 23, 2004, to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1703.

*Form Number:* IRS Form 12815.

*Type of Review:* Extension.

*Title:* Return Post Card for the Community Based Outlet Participation.

*Description:* This post card is used by the Community Based Outlet Program (CBOP) participants (*i.e.*, grocery stores/pharmacies, copy centers, corporations, credit unions, city/county governments) to order products. The post card will be returns to the Western Area Distribution Center for processing.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 10,000.

*Estimated Burden Hours Respondent:* 5 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 834 hours.

*Clearance Officer:* Glenn P. Kirkland, (202) 622-3428, Internal Revenue Service, Room 6411-03, 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.*

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