deposits from countable income, so that SSI benefits replace the amount deposited. As a result, an SSI beneficiary does not have to divert scarce resources from living expenses in order to save.

Nonfederally supported IDA or "IDAlike" programs have emerged in a number of states. These programs usually permit an individual to save for one or more purposes in addition to the three mentioned above, such as transportation. The exclusions that apply to federally-supported IDAs normally do not extend to these programs.

5. Ordinarily, a plan for achieving self-support (PASS) must specify an employment goal (section 1633(d) of the Act), which refers to getting a particular kind of job or starting a particular business. For the YTPD, SSA will approve an otherwise satisfactory PASS that has either career exploration or postsecondary education as its goal. If the goal is postsecondary education, the PASS must provide for developing a work goal at least one year prior to completion of the degree requirements.

Income that an individual uses for PASS expenses does not count when SSA determines SSI eligibility and payment amount. Assets that an individual uses for PASS expenses do not count as resources when SSA determines SSI eligibility.

# Evaluation

The seven YTPD projects will collect data for each participant regarding identifying information, educational and vocational background, services provided, education/work attempts, and outcomes and use of the alternative SSI program rules. Each YTPD project will use the data to evaluate the effectiveness of alternative SSI program rules. In addition, SSA will award a separate contract to evaluate the overall success of the YTPD, aid YTPD projects in their evaluation activities, conduct a process evaluation, and assess costeffectiveness. The evaluation contractor is to conduct a net-outcomes and process evaluation which will provide information on the effectiveness of interventions, including the effectiveness of alternative SSI program rules, and the feasibility of using different types of comparison groups. It also will collect the project-level data and prepare methodology for measuring transition services and adult outcomes for youth with disabilities.

Dated: September 25, 2003. Jo Anne B. Barnhart, Commissioner of Social Security. [FR Doc. 03–25194 Filed 10–6–03; 8:45 am] BILLING CODE 4191–02–P

# DEPARTMENT OF THE TREASURY

## Submission for OMB Review; Comment Request

September 29, 2003.

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 Office, Department of the Treasury, Room 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

**DATES:** Written comments should be received on or before November 6, 2003 to be assured of consideration.

# Financial Crimes Enforcement Network (FinCEN)

OMB Number: 1506–0004. Form Number: FinCEN 104 (Formerly Customs Form 4789).

Type of Review: Revision.

*Title:* Currency Transaction Reports. *Description:* Financial institutions file Form 104 for currency transactions in excess of \$10,000 a day pursuant to 31 U.S.C. 5313(a) and 31 CFR 103.22(a)(b). The form is used by criminal investigators, and taxation and regulatory enforcement authorities, during the course of investigations involving financial crimes.

*Respondents:* Business or other forprofit, not-for-profit institutions, Federal Government.

*Estimated Number of Respondents/ Recordkeeping:* 119,000.

Estimated Burden Hours Per Respondent/Recordkeeping: 24 minutes.

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

*Estimated Total Reporting/ Recordingkeeping Burden:* 4,960,000 hours.

*Clearance Officer:* Steve Rudzinski (703) 905–3845, Financial Crimes Enforcement Network, 2070 Chain Bridge Road, Suite 200, Vienna, VA 22182.

*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. 03–25379 Filed 10–6–03; 8:45 am] BILLING CODE 4810–02–M

### DEPARTMENT OF THE TREASURY

#### Internal Revenue Service

## Proposed Collection; Comment Request for Form 706–A

**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, Pub. L. 104–13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 706–A, United States Additional Estate Tax Return.

**DATES:** Written comments should be received on or before December 8, 2003 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn P. Kirkland, Internal Revenue Service, room 6411, 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 Carol Savage at Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622– 3945, or through the Internet at *CAROL.A.SAVAGE@irs.gov.* 

#### SUPPLEMENTARY INFORMATION:

*Title:* United States Additional Estate Tax Return.

*OMB Number:* 1545–0016. *Form Number:* 706–A.

*Abstract:* Form 706–A is used by individuals to compute and pay the additional estate taxes due under Internal Revenue Code section 2032A(c) for an early disposition of specially valued property or for an early cessation of a qualified use of such property. The IRS uses the information to determine that the taxes have been properly computed.

*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: Individuals or households.

*Estimated Number of Respondents:* 180.

*Estimated Time Per Respondent:* 8 hours, 11 minutes.

Estimated Total Annual Burden Hours: 1,475.

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: September 30, 2003.

# Glenn P. Kirkland,

IRS Reports Clearance Officer. [FR Doc. 03–25391 Filed 10–6–03; 8:45 am] BILLING CODE 4830–01–P

# DEPARTMENT OF THE TREASURY

#### **Internal Revenue Service**

[REG-109481-99]

# 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, REG-109481-99 (TD 9076), Special Rules Under Section 417(a)(7) for Written Explanation Provided by Qualified Retirement Plan After Annuity Starting Dates (§ 1.417(e)–1).

**DATES:** Written comments should be received on or before December 8, 2003 to be assured of consideration.

ADDRESSES: Direct all written comments to Glenn P. Kirkland, Internal Revenue Service, Room 6411, 1111 Constitution Avenue, NW., Washington, DC 20224. FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of regulations should be directed to Carol Savage, (202) 622–3945, or through the Internet

(*CAROL.A.SAVAGE@irs.gov.*), Internal Revenue Service, Room 6407, 1111 Constitution Avenue, NW., Washington, DC 20224.

# SUPPLEMENTARY INFORMATION:

*Title:* Special Rules Under Section 417(a)(7) for Written Explanation Provided by Qualified Retirement Plan After Annuity Starting Dates.

OMB Number: 1545–1724. Regulation Project Number: REG– 109481–99.

Abstract: The collection of information requirement in section 1.417(e)-1(b)(3)(iv)(B) and 1.417(e)-1(b)(3)(v)(A) is required to ensure that a participant and the participant's spouse consent to a form of distribution from a qualified plan that may result in reduced periodic payments.

*Current Actions:* There is no change to

this existing regulation. *Type of Review:* Extension of a

currently approved collection.

*Affected Public:* Individuals or households, business or other for-profit organizations, and not-for-profit institutions.

*Estimated Number of Respondents:* 50,000.

*Estimated Time Per Respondent:* 15 minutes.

*Estimated Total Annual Burden Hours:* 12,500.

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: September 30, 2003.

# Glenn P. Kirkland,

IRS Reports Clearance Officer. [FR Doc. 03–25392 Filed 10–6–03; 8:45 am]

[FR Doc. 03–25392 Filed 10–6–03; 8:45 am] BILLING CODE 4830–01–P

#### DEPARTMENT OF THE TREASURY

#### **Internal Revenue Service**

#### Proposed Collection; Comment Request for Revenue Procedure 98–46 and Revenue Procedure 97–44

**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 Revenue Procedure 98–46 and Revenue Procedure 97–44, LIFO Conformity Requirement.