

assist evacuees in obtaining funds for their basic needs. Accordingly, Treasury has established an interim policy to relieve depository institutions from liability for cashing or subsequently accepting for deposit a Treasury assistance or benefit check containing a forged or unauthorized indorsement if (1) the identity of the individual cashing the check was verified by calling a telephone number provided by the issuing agency for this purpose or (2) other prudent efforts to identify the individual were made. Depository institutions and other entities should consider documenting their efforts to verify the identity of individuals.

**Interim Policy for U.S. Treasury Checks for FEMA Disaster Assistance Payments and Federal Benefit Payments to Recipients Who Resided in Areas Affected by Hurricane Katrina**

Under Treasury's interim policy, a depository institution will be relieved from liability in a check reclamation action based on a forged or unauthorized indorsement of a Treasury assistance or benefit check if the identity of the individual is verified at the time the check is cashed either by calling a telephone number provided by the issuing agency for this purpose or by other prudent efforts. Prudent efforts depend upon the circumstances of each situation, but might include one or more of the following: Seeking identification documents such as a driver's license, military identification or passport; inspecting other documents such as utility bills, leases, or revolving charge bills; or comparing information provided by the individual to information obtained through electronic searches of consumer reporting agencies, public databases or other sources.

This interim policy is effective for any Treasury assistance or benefit check cashed on or after September 3, 2005 and through November 14, 2005.

Dated: September 21, 2005.

**Richard L. Gregg,**  
*Commissioner.*

[FR Doc. 05-19130 Filed 9-22-05; 8:45 am]

BILLING CODE 4810-35-P

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Proposed Collection; Comment Request for Form 8902**

**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 Form 8902, Alternative Tax on Qualifying Shipping Activities.

**DATES:** Written comments should be received on or before November 22, 2005 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn Kirkland, Internal Revenue Service, room 6512, 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 Larnice Mack at Internal Revenue Service, room 6512, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622-3179, or through the Internet at (*Larnice.Mack@irs.gov*).

**SUPPLEMENTARY INFORMATION:**

*Title:* Alternative Tax on Qualifying Shipping Activities.

*OMB Number:* 1545-XXXX.

*Form Number:* 8902.

*Abstract:* Form 8902 is used to elect the alternative tax on notional income from qualifying shipping activities and to figure the alternative tax.

*Current Actions:* There are no changes being made to the form at this time.

*Type of Review:* Emergency.

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 200.

*Estimated Time per Respondent:* 17 hours, 19 minutes.

*Estimated Total Annual Burden Hours:* 3,462.

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 19, 2005.

**Glenn Kirkland,**

*IRS Reports Clearance Officer.*

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**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Proposed Collection; Comment Request for Form 8820**

**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 Form 8820, Orphan Drug Credit.

**DATES:** Written comments should be received on or before November 22, 2005 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn Kirkland, Internal Revenue Service, room 6512, 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 Larnice Mack at Internal Revenue Service, room 6512,