

*Description:* Filers claiming the general business credit for electricity produced from certain renewable resources under code sections 38 and 45 must file Form 8835.

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

*Estimated Number of Respondents/Recordkeepers:* 70.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—9 hr., 48 min.

Learning about the law or the form— 24 min.

Preparing and sending the form to the IRS—34 min.

*Frequency of response:* On occasion; Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 755 hours.

*Clearance Officer:* Paul H. Finger, (202) 622-4078, Internal Revenue Service, Room 6516, 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. 04-22305 Filed 10-4-04; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Office of the Secretary

#### List of Countries Requiring Cooperation With an International Boycott

In order to comply with the mandate of section 999(a)(3) of the Internal Revenue Code of 1986, the Department of the Treasury is publishing a current list of countries which may require participation in, or cooperation with, an international boycott (within the meaning of section 999(b)(3) of the Internal Revenue Code of 1986).

On the basis of the best information currently available to the Department of the Treasury, the following countries may require participation in, or cooperation with, an international boycott (within the meaning of section 999(b)(3) of the Internal Revenue Code of 1986).

Bahrain, Kuwait, Lebanon, Libya, Oman, Qatar, Saudi Arabia, Syria, United Arab Emirates, Yemen, Republic of

Dated: September 29, 2004.

**Barbara Angus,**

*International Tax Counsel, (Tax Policy).*

[FR Doc. 04-22366 Filed 10-4-04; 8:45 am]

**BILLING CODE 4810-25-M**

## DEPARTMENT OF THE TREASURY

### Office of the Comptroller of the Currency

#### Agency Information Collection Activities: Submission for OMB Review; Comment Request

**AGENCY:** Office of the Comptroller of the Currency (OCC), Treasury.

**ACTION:** Notice and request for comment.

**SUMMARY:** The OCC, 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 a continuing information collection, as required by the Paperwork Reduction Act of 1995. The OCC is soliciting comment concerning its information collection titled, "Transfer Agent Registration and Amendment Form—Form TA-1." The OCC also gives notice that it has sent the information collection to OMB for review and approval.

**DATES:** You should submit your comments to the OCC and the OMB Desk Officer by November 4, 2004.

**ADDRESSES:** You should direct your comments to:

*OCC:* Communications Division, Office of the Comptroller of the Currency, Public Information Room, Mailstop 1-5, Attention: 1557-0124, 250 E Street, SW., Washington, DC 20219. In addition, comments may be sent by fax to (202) 874-4448, or by electronic mail to [regs.comments@occ.treas.gov](mailto:regs.comments@occ.treas.gov). You can inspect and photocopy the comments at the OCC's Public Information Room, 250 E Street, SW., Washington, DC 20219. You can make an appointment to inspect the comments by calling (202) 874-5043.

*OMB:* Mark Menchik, OMB Desk Officer, Office of Management and Budget, New Executive Office Building, Room 3208, Washington, DC 20503.

**FOR FURTHER INFORMATION CONTACT:** You can request additional information or a copy of the collection from John Ference, OCC Clearance Officer, or Camille Dixon, (202) 874-5090, Legislative and Regulatory Activities Division, Office of the Comptroller of the Currency, 250 E Street, SW., Washington, DC 20219.

**SUPPLEMENTARY INFORMATION:** The OCC is proposing to extend OMB approval of the following information collection:

*Title:* Transfer Agent Registration and Amendment Form—Form TA-1.

*OMB Number:* 1557-0124.

*Description:* Section 17A(c) of the Securities Exchange Act of 1934 (Act), as amended by the Securities Act Amendments of 1975, provides that all those authorized to transfer securities registered under Section 12 of the Act (transfer agents) shall register by filing with the appropriate regulatory agency an application for registration in such form and containing such information and documents as such appropriate regulatory agency may prescribe to be necessary or appropriate, in furtherance of the purposes of this section. The OCC, Federal Deposit Insurance Corporation, and the Board of Governors of the Federal Reserve jointly developed Form TA-1 to satisfy this statutory requirement.

National bank transfer agents use Form TA-1 to register or amend registration as transfer agents. The OCC uses the information to determine whether to allow, deny, accelerate, or postpone an application. The OCC also uses the data to more effectively schedule and plan transfer agent examinations.

National bank transfer agents must file amendments to Form TA-1 with the OCC within 60 calendar days following the date on which any information reported on Form TA-1 becomes inaccurate, misleading, or incomplete. Amendments to Form TA-1 are used by the OCC to schedule and plan examinations.

The Securities and Exchange Commission maintains complete files on the registration data of all transfer agents registered, pursuant to the Act. It utilizes the data to identify transfer agents and to facilitate development of rules and standards applicable to all registered transfer agents.

*Type of Review:* Extension, without change, of OMB approval.

*Affected Public:* Businesses or other for-profit (national banks).

*Estimated Number of Respondents:* 60.

*Estimated Total Annual Responses:* 60.

*Frequency of Response:* On occasion.

*Estimated Time per Respondent:* 30 minutes.

*Estimated Total Annual Burden:* 30 hours.

An agency may not conduct or sponsor, and a respondent is not required to respond to, an information collection unless the information

collection displays a currently valid OMB control number.

**Stuart Feldstein,**

*Assistant Director, Legislative and Regulatory Activities Division.*

[FR Doc. 04-22325 Filed 10-4-04; 8:45 am]

BILLING CODE 4810-33-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Notices 437, 437-A, 438 and 466

**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 Notices 437, 437-A, 438 and 466, Notice of Intention to Disclose.

**DATES:** Written comments should be received on or before December 6, 2004 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Paul H. Finger, Internal Revenue Service, room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the notices should be directed to Carol Savage at Internal Revenue Service, room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622-3945, or through the Internet at [carol.a.savage@irs.gov](mailto:carol.a.savage@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Notice of Intention to Disclose.  
*OMB Number:* 1545-0633.

*Notice Numbers:* Notices 437, 437-A, 438, and 466.

*Abstract:* Section 6110(f) of the Internal Revenue Code requires that a notice of intention to disclose be sent to all persons to which a written determination (either a technical advice memorandum or a private letter ruling) is issued. That section also requires that such persons receive a notice if related background file documents are requested. Notice 437 is issued to recipients of letter rulings; Notices 437-A to recipients of Chief Counsel Advice;

Notice 438 to recipients of technical advice memorandums; and Notice 466 to recipients if a request for the related background file document is received. The notices also inform the recipients of their right to request further deletions to the public inspection version of written determinations or related background file documents.

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

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Individuals or households, business or other for-profit organizations, not-for-profit institutions, farms, and state, local, or tribal governments.

*Estimated Number of Respondents:* 5,250.

*Estimated Time Per Respondent:* 30 minutes.

*Estimated Total Annual Burden Hours:* 2,625.

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 28, 2004.

**Paul H. Finger,**

*IRS Reports Clearance Officer.*

[FR Doc. 04-22374 Filed 10-4-04; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Cognitive and Psychological Research Coordinated by Statistics of Income on Behalf of All IRS Operations Functions

**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 Cognitive and Psychological Research Coordinated by Statistics of Income on Behalf of All IRS Operations Functions.

**DATES:** Written comments should be received on or before December 6, 2004 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Paul H. Finger, Internal Revenue Service, room 6512, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of information collection should be directed to Carol Savage at Internal Revenue Service, room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622-3945, or through the Internet at [carol.a.savage@irs.gov](mailto:carol.a.savage@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Cognitive and Psychological Research Coordinated by Statistics of Income on Behalf of All IRS Operations Functions.

*OMB Number:* 1545-1349.

*Abstract:* The proposed research will improve the quality of data collection by examining the psychological and cognitive aspects of methods and procedures such as: interviewing processes, forms redesign, survey and tax collection technology and operating procedures (internal and external in nature).

*Current Actions:* We will be conducting different opinion surveys, focus group sessions, think-aloud interviews, and usability studies regarding cognitive research surrounding forms submission or IRS system/product development.