

FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the form and instructions should be directed to Allan Hopkins at (202) 622-6665, or at Internal Revenue Service, room 6407, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the Internet, at Allan.M.Hopkins@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Valuation Tables.

OMB Number: 1545-1343.

Regulation Project Number: PS-100-88.

Abstract: Internal Revenue Code section 7520 provides rules for determining the valuation of an annuity, an interest for life or a term of years, or a remainder or reversionary interest. Code section 7530(a) allows a respondent to make an election to value an interest that qualifies, in whole or in part, for a charitable deduction, by use of a different interest rate component that is more favorable to the respondent. This regulation requires individuals or fiduciaries making the election to file a statement with their estate or gift tax return.

Current Actions: There is no change to this existing regulation.

Type of Review: Extension of OMB approval.

Affected Public: Individuals or households.

Estimated Number of Respondents: 6,000.

Estimated Time Per Respondent: 45 minutes.

Estimated Total Annual Hours: 4,500.

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: July 13, 2004.

Glenn Kirkland,

IRS Reports Clearance Officer.

[FR Doc. 04-16969 Filed 7-23-04; 8:45 am]

BILLING CODE 4830-01-M

DEPARTMENT OF THE TREASURY**Internal Revenue Service**

[REG-116608-97]

Proposed Collection; Comment Request for Regulation Project; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to notice and request for comments.

SUMMARY: This document contains corrections to a notice and request for comments, which was published in the **Federal Register** on Monday, June 21, 2004 (69 FR 34421). This notice relates to the Department of the Treasury's invitation to the general public to submit public comments on proposed and/or continuing information collections.

FOR FURTHER INFORMATION CONTACT: Allan Hopkins, (202) 622-6665 (not a toll-free number).

SUPPLEMENTARY INFORMATION:**Background**

The notice and request for comments that is the subject of these corrections is required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)).

Need for Correction

As published, the comment request for REG-116608-97 contains errors which may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of the comment request for REG-116608-97, which was the subject of FR Doc. 04-13958, is corrected as follows:

On page 34421, column 3, under the caption **SUPPLEMENTARY INFORMATION:**,

following the paragraph "*Affected Public:*" the language

"*Estimated Number of Respondents:*

1. *Estimated Time Per Respondent:* 1. *Estimated Total Annual Hours:* 1." is

removed and the language

"The burden for the reporting requirement in this regulation is reflected in the burden of Form 8862, Information to Claim Earned Income Credit After Disallowance." is added in its place.

Cynthia E. Grigsby,

Acting Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedures and Administration).

[FR Doc. 04-16964 Filed 7-23-04; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF VETERANS AFFAIRS**Office of Research and Development; Government Owned Invention Available for Licensing**

AGENCY: Office of Research and Development.

ACTION: Notice of government owned invention available for licensing.

SUMMARY: The invention listed below is owned by the U.S. Government as represented by the Department of Veterans Affairs, and is available for licensing in accordance with 35 U.S.C. 207 and 37 CFR part 404 and/or CRADA Collaboration under 15 U.S.C. 3710a to achieve expeditious commercialization of results of federally funded research and development. Foreign patents are filed on selected inventions to extend market coverage for U.S. companies and may also be available for licensing.

FOR FURTHER INFORMATION CONTACT:

Technical and licensing information on the invention may be obtained by writing to: Robert W. Potts, Department of Veterans Affairs, Director Technology Transfer Program, Office of Research and Development, 810 Vermont Avenue NW., Washington, DC 20420; fax: 202-254-0473; email at bob.potts@hq.med.va.gov. Any request for information should include the Number and Title for the relevant invention as indicated below. Issued patents may be obtained from the Commissioner of Patents, U.S. Patent and Trademark Office, Washington, DC 20231.

SUPPLEMENTARY INFORMATION: The invention available for licensing is: U.S. Patent No. RE37,770 "Treatment of Skin Conditions by Use of PPAR.alpha.Activators".