other forms of information technology. A comment to OMB is most effective if OMB receives it within 30 days of publication.

Issued in Washington, DC, on December 3, 2004.

Kenneth N. Weinstein,

Associate Administrator for Enforcement. [FR Doc. 04–27104 Filed 12–9–04; 8:45 am] BILLING CODE 4910–59–P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

December 2, 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 January 10, 2005, to be assured of consideration.

Internal Revenue Service

OMB Number: 1545–1476. Regulation Project Number: INTL–3– 95 Final.

Type of Review: Extension.

Title: Source of Income from Sales of Inventory and Natural Resources Produced in One Jurisdiction and Sold in Another Jurisdiction.

Description: The information requested is necessary for the Service to audit taxpayers' returns to ensure taxpayers have properly determined the source of income from sales of inventory produced in one country and sold in another.

Respondents: Business or other forprofit.

Estimated Number of Respondents: 425.

Estimated Burden Hours Respondent: 2 hours, 36 minutes.

Frequency of response: Annually. Estimated Total Reporting Burden: 1,125 hours.

OMB Number: 1545–1907. *Notice Numbers:* Notices 2004–74,

2004–75 and 2004–76. *Type of Review:* Extension.

Title: Notice 2004–74: Relief from Certain LIHC (low-income housing credit) Requirements in the State of Alabama Due to Hurricane Ivan; Notice 2004–75: Relief from Certain LIHC Requirements in the State of Ohio Due to Post-Hurricane Severe Storms and Flooding; and Notice 2004–76: Relief from Certain LIHC Requirements in the State of Florida Due to Hurricanes Charley, Frances, Ivan and Jeanne.

Description: The Internal Revenue Service is suspending certain income limitation requirements under section 42 of the Internal Revenue Code for certain low-income housing credit properties in Alabama as a result of Hurricane Ivan, in Florida as a result of Hurricanes Charley, Frances, Ivan and Jeanne, and Ohio as a result of posthurricane severe storms and flooding from the remnants of Hurricanes Ivan and Frances.

Respondents: Business or other forprofit, Individuals or households, Notfor-profit institutions.

Estimated Number of Recordkeepers: 7,750.

Estimated Burden Hours

Recordkeeper: 15 minutes. Estimated Total Reporting Burden: 1.938 hours.

Clearance Officer: R. Joseph Durbala, (202) 622–3634, 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. 04–27138 Filed 12–9–04; 8:45 am] BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

[Notice No. 26]

Miscellaneous Trade and Technical Corrections Act of 2004; Meeting on New Certification Requirements for Imported Wine

AGENCY: Alcohol and Tobacco Tax and Trade Bureau, Treasury. **ACTION:** Notice of meeting.

SUMMARY: The Alcohol and Tobacco Tax and Trade Bureau will hold a public meeting to provide information on implementation of the new certification requirements for imported wine contained in section 2002 of the Miscellaneous Trade and Technical Corrections Act of 2004. The meeting is open to the public. **DATES:** The meeting is scheduled for December 15, 2004, from 2 p.m. to 4 p.m. We must receive written comments regarding implementation of the statute on or before January 15, 2005.

ADDRESSES: The meeting will be held at the Treasury Executive Institute, 801 9th Street, NW., Washington, DC 20220.

You may submit written comments or suggestions at the meeting, or you may send them to any of the following addresses:

• Chief, Regulations and Procedures Division, Alcohol and Tobacco Tax and Trade Bureau, Attn: Notice No. 26, P.O. Box 14412, Washington, DC 20044– 4412.

nprm@ttb.gov (e-mail).

• (202) 927–8525 (facsimile). To ensure electronic access to our equipment, we cannot accept faxed comments that exceed five pages.

FOR FURTHER INFORMATION CONTACT: Alcohol and Tobacco Tax and Trade Bureau, International Trade Division, by telephone at (202) 927–8110; by fax at (202) 927–8605; or by e-mail at *itd@ttb.treas.gov.*

SUPPLEMENTARY INFORMATION:

Background

On November 23, 2004, Congress transmitted the Miscellaneous Trade and Technical Corrections Act of 2004 (the Act) to President Bush for signature. Section 2002 of the Act would amend section 5382(a) of the Internal Revenue Code of 1986 (IRC), 26 U.S.C. 5382(a), which sets forth standards regarding what constitutes proper cellar treatment of natural wine. The Alcohol and Tobacco Tax and Trade Bureau (TTB) is responsible for the administration of the IRC provisions relating to wine.

The amendment to section 5382(a) would add a certification requirement regarding production practices and procedures for imported wine. Under the amended statute, for wine produced after December 31, 2004, the Secretary of the Treasury will accept the practices and procedures used to produce the wine, if, at the time of importation, one of the following conditions is met:

1. The Secretary has on file or is provided with a certification from the government of the producing country, accompanied by an affirmed laboratory analysis, that the practices and procedures used to produce the wine constitute proper cellar treatment;

2. The Secretary has on file or is provided with a certification, if any, as may be required by an international agreement or treaty specifying practices and procedures acceptable to the United States; or