

pipeline safety, RSPA may revoke the waiver at its sole discretion. This Notice is RSPA's only request for public comment before making its final decision in this matter.

Issued in Washington, DC on November 19, 2003.

**Richard D. Huriaux,**

*Manager, Regulations, Office of Pipeline Safety.*

[FR Doc. 03-29393 Filed 11-24-03; 8:45 am]

**BILLING CODE 4910-60-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

November 18, 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 Officer, Department of the Treasury, Room 11000, 1750 Pennsylvania Avenue, NW, Washington, DC 20220.

**DATES:** Written comments should be received on or before December 26, 2003 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1851.

*Regulation Project Number:* REG-124312-02 Final.

*Type of Review:* Extension.

*Title:* Golden Parachute Payments.

*Description:* These regulations deny a deduction for excess parachute payments. A parachute payment is a payment in the nature of a disqualified individual that is contingent on a change in ownership or control of a corporation. Certain payments, including payments from a small corporation, are exempt from the definition of parachute payment if certain requirements are met (such as shareholder approval and disclosure requirements).

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 800.

*Estimated Burden Hours Per Respondent:* 15 hours.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 12,000 hours.

*Clearance Officer:* R. Joseph Durbala, (202) 622-3634, Internal Revenue Service, Room 6411-03, 1111 Constitution Avenue, NW, Washington, DC 20224.

*Reviewer:* Joseph F. Lackey, Jr., (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

**Mary A. Able,**

*Treasury PRA Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

November 18, 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 Officer, Department of the Treasury, Room 11000, 1750 Pennsylvania Avenue NW., Washington, DC 20220.

**DATES:** Written comments should be received on or before December 26, 2003 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0390.

*Form Number:* IRS Form 5306.

*Type of Review:* Extension.

*Title:* Application for Approval of Prototype or Employer Sponsored Individual Retirement Account.

*Description:* This application is used by employers who want to establish an individual retirement account trust to be used by their employees. The application is also used by persons who want to establish approved prototype individual retirement accounts or annuities. The data collected is used to determine if plans may be approved.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeeping:* 600.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—11 hr., 43 min.

Learning about the law or the form—35 min.

Preparing and sending the form to the IRS—49 min.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting/Recordkeeping Burden:* 7,878 hours.

*OMB Number:* 1545-0790.

*Form Number:* IRS Form 8082.

*Type of Review:* Extension.

*Title:* Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR).

*Description:* Internal Revenue code (IRC) sections 6222 and 6227 require partners to notify IRS by filing Form 8082 when they (1) treat partnership items inconsistent with the partnership's treatment (6222), and (2) change previously reported partnership items (6227). Sections 6224 and 860F extend this requirement to shareholders of S corporations and residuals of REMICs. Also, section 6241 and 6034A(c) extend this requirement to partners in electing large partnerships and beneficiaries of estates and trusts.

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

*Estimated Number of Respondents/Recordkeepers:* 10,700.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—4 hr., 18 min.

Learning about the law or the form—1 hr., 23 min.

Preparing and sending the form to the IRS—1 hr., 31 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 76,557 hours.

*OMB Number:* 1545-1034.

*Form Number:* IRS Form 8582-CR.

*Type of Review:* Extension.

*Title:* Passive Activity Credit Limitations.

*Description:* Under section 469, credits from passive activities, to the extent they do not exceed the tax attributable to net passive income, are not allowed. Form 8582-CR is used to figure the passive activity credit allowed and the amount of credit to be reported on the tax return.

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

*Estimated Number of Respondents/Recordkeepers:* 900,000.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—2 hr., 4 min.

Learning about the law or the form—8 hr., 7 min.

Preparing the form—4 hr., 38 min.

Copying, assembling, and sending the form to the IRS—1 hr., 9 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 7,152,300 hours.

*OMB Number:* 1545-1096.

*Form Number:* IRS Form 9117.

*Type of Review:* Extension.  
*Title:* Excise Tax Program Order Blank for Forms and Publications.

*Description:* Form 9117 allows taxpayers who must file Form 720 returns a systemic way to order additional tax forms and informational publications.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 15,000.

*Estimated Burden Hours Respondent:* 2 minutes.

*Frequency of Response:* Annually.  
*Estimated Total Reporting Burden:* 500 hours.

*OMB Number:* 1545-1143.

*Form Number:* IRS Form 706-GS(D-1).

*Type of Review:* Extension.

*Title:* Notification of Distribution from a Generation-Skipping Trust.

*Description:* Form 706-GS(D-1) is used by trustees to notify the IRS and distributees of information needed by distributees to compute the Federal GST tax imposed by Internal Revenue Code (IRC) section 2601. IRS uses the information to enforce this tax and to verify that the tax has been properly computed.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 80,000.

*Estimated Burden Hours Respondent/Recordkeepers:*

Recordkeeping—1 hr., 33 min.

Learning about the law or the form—1 hr., 46 min.

Preparing the form—42 min.

Copying, assembling, and sending the form to the IRS—20 min.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 348,800 hours.

*OMB Number:* 1545-1144.

*Form Number:* IRS Form 706-GS(D).

*Type of Review:* Extension.

*Title:* Generation-Skipping Transfer Tax Return for Distributions.

*Description:* Form 706-GS(D) is used by the distributees to compute and report the Federal GST tax imposed by Internal Revenue Code (IRC) section 2601. IRS uses the information to enforce this tax and to verify that the tax has been properly computed.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 1,000.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—6 min.

Learning about the law or the form—13 min.

Preparing the form—24 min.  
Copying, assembling, and sending the form to the IRS—20 min.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 1,080 hours.

*OMB Number:* 1545-1440.

*Regulation Project Number:* INTL-64-93 Final.

*Type of Review:* Extension.

*Title:* Conduit Arrangements Regulations.

*Description:* This document contains regulations relating to when the district director may recharacterize a financing arrangement as a conduit arrangement. Such recharacterization will affect the amount of withholding tax due on financing transactions that are part of the financing arrangement. These regulations will affect withholding agents and foreign investors.

*Respondents:* Business or other for-profit.

*Estimated Number of Recordkeepers:* 1,000.

*Estimated Burden Hours Respondent:* 10 hours.

*Estimated Total Recordkeeping Burden:* 10,000 hours.

*OMB Number:* 1545-1447.

*Regulation Project Number:* CO-46-94 Final.

*Type of Review:* Extension.

*Title:* Losses on Small Business Stock.

*Description:* Records are required by the Service to verify that the taxpayer is entitled to a section 1244 loss. The records will be used to determine whether the stock qualifies as section 1244 stock.

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

*Estimated Number of Recordkeepers:* 10,000.

*Estimated Burden Hours Recordkeeper:* 12 minutes.

*Estimated Total Recordkeeping Burden:* 2,000 hours.

*OMB Number:* 1545-1550.

*Notice Number:* Notice 97-45.

*Type of Review:* Extension.

*Title:* Highly Compensated Employee Definition.

*Description:* This notice provides guidance on the definition of a highly compensated employee within the meaning of section 414(q) of the Internal Revenue Code as simplified by section 1431 of the Small Business Job Protection Act of 1996, including an employer's option to make a top-paid group election under section 414(q)(1)(B)(ii).

*Respondents:* Business or other for-profit, Not-for-profit institutions.

*Estimated Number of Recordkeepers:* 218,683.

*Estimated Burden Hours*

*Recordkeeper:* 18 minutes.

*Estimated Total Recordkeeping Burden:* 65,605 hours.

*OMB Number:* 1545-1551.

*Revenue Procedure Numbers:*

Revenue Procedure 97-36, Revenue Procedure 97-38, Revenue Procedure 897-39, and Revenue Procedure 2002-9.

*Type of Review:* Extension.

*Title:* Changes in Methods of Accounting.

*Description:* The information collected in the four revenue procedures is required in order for the Commission to determine whether the taxpayer properly is requesting to change its method of accounting and the terms and conditions of the change.

*Respondents:* Business or other for-profit, Individuals or households, Not-for-profit institutions, Farms.

*Estimated Number of Respondents/Recordkeepers:* 23,545.

*Estimated Burden Hours Respondent/Recordkeeper:* 9 hours, 27 minutes.

*Frequency of Response:* On occasion, Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 222,454 hours.

*Clearance Officer:* R. Joseph Durbala, (202) 622-3634. Internal Revenue Service, Room 6411, 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.*

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## DEPARTMENT OF THE TREASURY

### Financial Crimes Enforcement Network; Privacy Act of 1974; Systems of Records

**AGENCY:** Financial Crimes Enforcement Network, Treasury.

**ACTION:** Notice of alterations of three Privacy Act systems of records.

**SUMMARY:** In accordance with the Privacy Act of 1974, as amended, the Financial Crimes Enforcement Network (FinCEN), Department of the Treasury (Treasury), gives notice of proposed alterations to three existing systems of records entitled "Treasury/DO .200—FinCEN Data Base—Treasury/DO," "Treasury/DO .212—Suspicious Activity Reporting System—Treasury/DO," and "Treasury/DO .213—Bank