

*Description:* This notice provides guidance to brokers and individuals regarding provisions in the Jobs and Growth Tax Relief Reconciliation Act of 2003. The notice provides rules for brokers to use in determining honorable shares and rules for allocating transferred shares for purposes of determining payments in lieu of dividend reportable to individuals to individuals. These rules require brokers to comply with certain recordkeeping requirements to use the favorable rules for determining loanable shares and for allocating transferred shares that may give rise to payments in lieu of dividends.

*Respondents:* Business or other for-profit.  
*Estimated Number of Recordkeepers:* 600.  
*Estimated Burden Hours Recordkeeper:* 100 hours.  
*Estimated Total Recordkeeping Burden:* 60,000 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.*  
 [FR Doc. 03-31204 Filed 12-17-03; 8:45 am]  
**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Submission for OMB Review; Comment Request**

December 8, 2003.  
 The Department of the 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 20, 2004 to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-0236.  
*Form Number:* IRS Form 11-C.  
*Type of Review:* Extension.  
*Title:* Occupational Tax and Registration Return for Wagering.  
*Description:* Form 11-C is used to register persons accepting wagers (Internal Revenue Code section 4412). IRS uses this form to register the respondent, collect the annual stamp tax (Internal Revenue Code section 4411), and to verify that the tax on wagers is reported on Form 730.  
*Respondents:* Business or other for-profit, individuals or households, farms.  
*Estimated Number of Respondents/Recordkeeping:* 11,500.  
*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping .....	8 hr., 35 min.
Learning about the law or the form .....	57 min.
Preparing the form .....	11 min. 2 hr., 4 min.
Copying, assembling, and sending the form to the IRS .....	16 min.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 126,175 hours.  
*OMB Number:* 1545-1130.  
*Form Number:* IRS Form 8816.  
*Type of Review:* Revision.  
*Title:* Special Loss Discount Account and Special Estimated Tax Payment for Insurance Companies.

*Description:* Form 8816 is used by insurance companies claiming an additional deduction under Internal Revenue Code (IRC) section 847 to reconcile their special loss discount and special estimated tax payments, and to determine their tax benefit associated with the deduction. The information is needed by the IRS to determine that the proper additional deduction was

claimed and to insure the proper amount of special estimated tax was computed and deposited.  
*Respondents:* Business or other for-profit.  
*Estimated Number of Respondents/Recordkeepers:* 3,000.  
*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping .....	4 hr., 18 min.
Learning about the law or the form .....	1 hr., 5 min.
Preparing, copying, assembling, and sending the form to the IRS .....	1 hr., 12 min.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 19,830 hours.  
*OMB Number:* 1545-1151.  
*Form Number:* IRS Form 8818.  
*Type of Review:* Extension.  
*Title:* Optional Form to Record Redemption of Series EE and I U.S. Savings Bonds Issued After 1989.

*Description:* Under Internal Revenue Code section 135, if an individual redeems U.S. Savings Bonds issued after 1989 and pays qualified higher education expenses during the year, the interest on the bonds is excludable from income. Form 8818 can be used to keep a record of the bonds cashed so that the

taxpayer can claim the proper interest exclusion.  
*Respondents:* Individuals or households.  
*Estimated Number of Respondents/Recordkeepers:* 25,000.  
*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping .....	13 min.
Learning about the law or the form .....	4 min.
Preparing the form .....	13 min.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting/Recordkeeping Burden:* 32,000 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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**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Submission for OMB Review; Comment Request**

December 10, 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 January 20, 2004, to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-0016.  
*Form Number:* IRS Form 706-A.  
*Type of Review:* Revision.  
*Title:* United States Additional Estate Tax Return.

*Description:* Form 706-A is used by individuals to compute and pay the additional estate taxes due under Code section 2032A9(c). IRS uses the information to determine that the taxes have been properly computed. The form is also used for the basis election of section 1016(c)(1).

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeeping:* 180.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—3 hr., 17 min.  
Learning about the law or the form—2 hr., 11 min.

Preparing the form—1 hr., 39 min.

Copying, assembling, and sending the form to the IRS—1 hr., 3 min.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 1,475 hours.

*OMB Number:* 1545-1559.  
*Revenue Procedure Number:* Revenue Procedures 98-46 and 97-44.

*Type of Review:* Extension.  
*Title:* LIFO Conformity Requirement.

*Description:* Revenue Procedure 97-44 permits automobile dealers that comply with the terms of the revenue procedure to continue using LIFO inventory method despite previous violations of the LIFO conformity requirements of section 472(c) or (e)(2). Revenue Procedure 98-46 modifies Revenue Procedure 97-44 by allowing medium- and heavy-duty truck dealers to take advantage of the favorable relief provided in Revenue Procedure 97-44.

*Respondents:* Business or other for-profit.  
*Estimated Number of Respondents/Recordkeepers:* 5,000.

*Estimated Burden Hours Respondent/Recordkeeper:* 20 hours.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 100,000 hours.

*OMB Number:* 1545-1719.  
*Regulation Project Number:* REG-106446-98 Final.

*Type of Review:* Extension.  
*Title:* Relief from Joint and Several Liability.

*Description:* The regulation under section 6015 provides guidance regarding relief from the joint and several liability imposed by section 6013(d)(3). The regulations provide specific guidance on the three relief provisions of section 6015 and on how taxpayers would file a claim for such relief. In addition, the regulations provide guidance regarding Tax Court review of certain types of claims for relief, as well as information regarding the rights of the non-requesting spouse. The regulations also clarify that, under section 6013, a return is not a joint return if one of the spouses signs the return under duress.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 1.  
*Estimated Burden Hours Respondent:* 1 hour.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden:* 1 hour.

*OMB Number:* 1545-1724.  
*Regulation Project Number:* REG-109481-99 Final.

*Type of Review:* Extension.  
*Title:* Special Rules Under section 417(a)(7) for Written Explanations

Provided by Qualified Retirement Plans after Annuity Starting Dates.

*Description:* The collection of information requirement in sections 1.417(e)-1(b)(3)(iv)(B) and 1.417(e)-1(3)(v)(A) is required to ensure that a participant and the participant's spouse consent to a form of distribution from a qualified plan that may result in reduced periodic payments.

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

*Estimated Number of Respondents:* 50,000.

*Estimated Burden Hours Respondent:* 15 minutes.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden:* 12,500 hours.

*OMB Number:* 1545-1726.  
*Regulation Project Number:* REG-111835-99 NPRM.

*Type of Review:* Extension.  
*Title:* Regulations Governing Practice before the Internal Revenue Service.

*Description:* These regulations affect individuals who are eligible to practice before the Internal Revenue Service. These regulations also authorize the Director of Practice to act upon applications for enrollment to practice before the Internal Revenue Service. The Director of Practice will use certain information to ensure that: (1) Enrolled agents properly complete continuing education requirements to obtain renewal; (2) practitioners properly obtain consent of taxpayers before representing conflicting interests; and (3) practitioners do not use e-commerce to make misleading solicitations.

*Respondents:* Business or other for-profit.

*Estimated Number of Recordkeepers:* 56,000.

*Estimated Burden Hours Recordkeeper:* 53 minutes.

*Estimated Total Recordkeeping Burden:* 50,000 hours.

*OMB Number:* 1545-1732.  
*Regulation Project Number:* REG-105946-00 Final.

*Type of Review:* Extension.  
*Title:* Mid-Contract Change in Taxpayer.

*Description:* The information is needed by taxpayers who assume the obligation to account for the income from long-term contracts as the result of certain nontaxable transactions.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 5,000.

*Estimated Burden Hours Respondent:* 2 hours.

*Frequency of Response:* On occasion.