

Revenue Procedure Number: Revenue Procedure 2003-39.

Abstract: Revenue Procedure 2003-39 provides safe harbors for certain aspects of the qualification under § 1031 of certain exchanges of property pursuant to LKE Programs for federal income tax purposes.

Current Actions: There are no changes being made to the revenue procedure at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 8,600.

Estimated Average Time Per Respondent: 1 hour.

Estimated Total Annual Burden Hours: 8,600.

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: May 8, 2003.

Glenn P. Kirkland,

IRS Reports Clearance Officer.

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UNITED STATES INSTITUTE OF PEACE

Announcement of Senior Fellowship Competition

AGENCY: United States Institute of Peace.

ACTION: Notice.

SUMMARY: The agency is soliciting applications for Senior Fellowships from scholars or practitioners who conduct research related to the peaceful resolution of international conflict. Fellowship entails residence at agency in Washington, DC, for up to ten months beginning October 1, 2004.

DATES: Application Material Available Upon Request. *Receipt Date for Return of Applications:* September 15, 2003. *Notification of Awards:* April, 2004.

ADDRESSES: For application materials, visit the Institute's Web site at <http://www.usip.org>, or contact: United States Institute of Peace, Jennings Randolph Program, 1200 17th Street, NW., Suite 200, Washington, DC 20036-3011, (202) 429-6063 (fax), (202) 457-1719 (TTY), jrprogram@usip.org (e-mail).

FOR FURTHER INFORMATION CONTACT: Jennings Randolph Program, Phone (202) 429-3886.

Dated: April 2, 2003.

Bernice J. Carney,

Director, Office of Administration.

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