

the information to determine whether an institution qualifies to be a non-bank trustee.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 23.

*Estimated Burden Hours Respondent/Recordkeeper:* 34 minutes.

*Frequency of response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 13 hours.

*OMB Number:* 1545-0814.

*Regulation Project Number:* EE-44-78 Final.

*Type of Review:* Extension.

*Title:* Cooperative Hospital Service Organizations.

*Description:* This regulation establishes the rules for cooperative hospital service organizations which seek tax-exempt status under section 501(e) of the Internal Revenue Code. Such an organization must keep records in order to show its cooperative nature and to establish compliance with other requirements in section 501(c).

*Respondents:* Not-for-profit institutions.

*Estimated Number of Recordkeepers:* 1.

*Estimated Burden Hours Recordkeeper:* 1 hour.

*Estimated Total Recordkeeping Burden:* 1 hour.

*OMB Number:* 1545-1043.

*Notice Number:* Notice 88-30 and Notice 88-132.

*Type of Review:* Extension.

*Title:* Notice 88-30: Diesel Fuel and Aviation Fuel Taxes Imposed at Wholesale Level; and Notice 88-132: Diesel and Aviation Fuel Taxes; Rules Effective 1/1/89.

*Description:* Producers of aviation fuel must be registered by the IRS to sell the fuel tax-free. Producers must also obtain certifications from their tax-free buyers.

*Respondents:* Business or other for-profit, Not-for-profit institutions, Farms, State, Local or Tribal.

*Estimated Number of Respondents/Recordkeepers:* 3,500.

*Estimated Burden Hours Respondent/Recordkeeper:* 1 hour, 6 minutes.

*Frequency of response:* Quarterly.

*Estimated Total Reporting/Recordkeeping Burden:* 3,850 hours.

*OMB Number:* 1545-1056.

*Regulation Project Number:* REG-209020-86 (formerly INTL-61-86) NPRM & Temporary.

*Type of Review:* Extension.

*Title:* Foreign Tax Credit; Notification and Adjustment Due to Foreign Tax Redeterminations.

*Description:* Section 905(c) requires notification and redetermination of a

taxpayer's United States tax liability to account for the effect of a foreign tax redetermination, in certain cases. The reporting requirements will enable the Internal Revenue Service to recompute a taxpayer's United States tax liability.

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

*Estimated Number of Respondents:* 10,000.

*Estimated Burden Hours Respondent:* 1 hour.

*Frequency of response:* On occasion.

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

*OMB Number:* 1545-1072.

*Regulation Project Number:* INTL-952-86 NPRM and Temporary.

*Type of Review:* Extension.

*Title:* Allocation and Apportionment of Interest Expense and Certain Other Expenses.

*Description:* The regulations provide rules concerning the allocation and apportionment of expenses to foreign source income for purposes of the foreign tax credit and other provisions.

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

*Estimated Number of Respondents/Recordkeepers:* 15,000.

*Estimated Burden Hours Respondent/Recordkeeper:* 15 minutes.

*Frequency of response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 3,750 hours.

*OMB Number:* 1545-1265.

*Regulation Project Number:* IA-120-86 Final.

*Type of Review:* Extension.

*Title:* Capitalization of Interest.

*Description:* The regulations require taxpayers to maintain contemporaneous written records of estimates, to file a ruling request to segregate activities in applying the interest capitalization rules, and to request the consent of the Commissioner to change their methods of accounting for the capitalization of interest.

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

*Estimated Number of Respondents/Recordkeepers:* 500,050.

*Estimated Burden Hours Respondent/Recordkeeper:* 14 minutes.

*Frequency of response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 116,767 hours.

*OMB Number:* 1545-1287.

*Regulation Project Number:* FI-3-91 Final.

*Type of Review:* Extension.

*Title:* Capitalization of Certain Policy Acquisition Expenses.

*Description:* Insurance companies that enter into reinsurance agreements must determine the amounts to be capitalized

under those agreements consistently. The regulations provide elections to permit companies to shift the burden of capitalization for their mutual benefit.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 2,070.

*Estimated Burden Hours Respondent:* 1 hour.

*Frequency of response:* On occasion.

*Estimated Total Reporting Burden:* 1 hour.

*Clearance Officer:* Glenn P. Kirkland, (202) 622-3428, Internal Revenue Service, Room 6411-03, 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

### Submission for OMB Review; Comment Request

June 25, 2004.

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 August 2, 2004 to be assured of consideration.

### Internal Revenue Service (IRS)

*OMB Number:* 1545-0715.

*Form Number:* IRS Form 1099-B.

*Type of Review:* Extension.

*Title:* Proceeds From Broker and Barter Exchange Transactions.

*Description:* Form 1099-B is used by brokers and barter exchanges to report proceeds from transactions to the Internal Revenue Service.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 50,000.

*Estimated Burden Hours Respondent/Recordkeeper:* 18 minutes.  
*Frequency of response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 39,988,038 hours.

*OMB Number:* 1545-0747.

*Form Number:* IRS Form 5498.

*Type of Review:* Extension.

*Title:* IRA Contribution Information.

*Description:* Form 5498 is used by trustees and issuers to report contributions to, and the fair market value of, an individual retirement arrangement.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 81,208,141.

*Estimated Burden Hours Respondent/Recordkeeper:* 12 minutes.

*Frequency of response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 16,241,629 hours.

*OMB Number:* 1545-0930.

*Form Number:* IRS Form 8396.

*Type of Review:* Revision.

*Title:* Mortgage Interest Credit.

*Description:* Used by individual taxpayers to claim a credit against their tax for a portion of the interest paid on a home mortgage in connection with a qualified mortgage credit certificate. Internal Revenue Code (IRC) section 25 allows the credit and IRS section 163(g) provides that the interest deduction on Schedule A will be reduced by the credit.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 30,000.

*Estimated Burden Hours Respondent/Recordkeeper:* Recordkeeping—45 min. Learning about the law or the form—10 min.

Preparing the form—30 min.

Copying, assembling, and sending the form to the IRS—13 min.

*Frequency of response:* Annually.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 53,400 hours.

*OMB Number:* 1545-0997.

*Form Number:* IRS Form 1099-S.

*Type of Review:* Extension.

*Title:* Proceeds From Real Estate Transactions.

*Description:* Form 1099-S is used by the real estate reporting person to report proceeds from a real estate transaction to the IRS.

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

*Estimated Number of Respondents/Recordkeepers:* 75,000.

*Estimated Burden Hours Respondent/Recordkeeper:* 8 minutes.

*Frequency of response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 510,456 hours.

*OMB Number:* 1545-1153.

*Regulation Project Number:* PS-73-89 (TD 8370) Final.

*Type of Review:* Extension.

*Title:* Excise Tax on Chemicals that Deplete the Ozone Layer and on Products Containing Such Chemicals.

*Description:* Section 4681 imposes a tax on ozone-depleting chemicals sold or used by a manufacturer or importer thereof and imported taxable products sold or used by an importer thereof. A floor stocks tax is also imposed. This regulation provides reporting and recordkeeping rules.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 150,316.

*Estimated Burden Hours Respondent/Recordkeeper:* 30 minutes.

*Frequency of response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 75,142 hours.

*OMB Number:* 1545-1155.

*Regulation Project Number:* PS-74-89 (TD8282) Final.

*Type of Review:* Extension.

*Title:* Election of Reduced Research Credit.

*Description:* These regulations prescribe the procedure for making the election described in section 280C(c)(3) of the Internal Revenue Code. Taxpayers making this election must reduce their section 41(a) research credit, but are not required to reduce their deductions for qualified research expenses, as required in paragraphs (1) and (2) of section 280C(c).

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

*Estimated Number of Respondents:* 200.

*Estimated Burden Hours Respondent:* 15 minutes.

*Estimated Total Reporting Burden:* 50 hours.

*OMB Number:* 1545-1342.

*Form Number:* IRS Form W-5.

*Type of Review:* Extension.

*Title:* Earned Income Credit Advance Payment Certificate.

*Description:* Form W-5 is used by employees to see if they are eligible for the earned income credit and to request part of the credit in advance with their pay. Eligible employees who want advance payments must give Form W-5 to their employers.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 183,450.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—6 min.

Learning about the law or the form—12 min.

Preparing the form—15 min.

Sending the form to the IRS—10 min.

*Frequency of response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 135,753 hours.

*OMB Number:* 1545-1374.

*Form Number:* IRS Form 8834.

*Type of Review:* Extension.

*Title:* Qualified Electric Vehicle Credit.

*Description:* Form 8834 is used to compute an allowable credit for qualified electric vehicles placed in service after June 30, 1993. Section 1913(b) under Pub. L. 102-1018 created new section 30.

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

*Estimated Number of Respondents/Recordkeepers:* 500.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—7 hrs., 39 min.

Learning about the law or the form—30 min.

Preparing, copying, assembling, and sending the form the IRS—39 min.

*Frequency of response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 4,395 hours.

*Clearance Officer:* Glenn P. Kirkland, (202) 622-3428, Internal Revenue Service, Room 6411-03, 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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