## **DEPARTMENT OF STATE**

[Public Notice 4633]

Culturally Significant Objects Imported for Exhibition Determinations: "Japan and Paris: Impressionism, Postimpressionism and the Modern Era"

**AGENCY:** Department of State.

**ACTION:** Notice.

**SUMMARY:** Notice is hereby given of the following determinations: Pursuant to the authority vested in me by the Act of October 19, 1965 (79 Stat. 985; 22 U.S.C. 2459), Executive Order 12047 of March 27, 1978, the Foreign Affairs Reform and Restructuring Act of 1998 (112 Stat. 2681, et seq.; 22 U.S.C. 6501 note, et seq.), Delegation of Authority No. 234 of October 1, 1999, Delegation of Authority No. 236 of October 19, 1999, as amended, and Delegation of Authority No. 257 of April 15, 2003 (68 FR 19875), I hereby determine that the objects to be included in the exhibition "Japan and Paris: Impressionism,

Postimpressionism and the Modern Era," imported from abroad for temporary exhibition within the United States, are of cultural significance. The objects are imported pursuant to loan agreements with the foreign owners. I also determine that the exhibition or display of the exhibit objects at the Honolulu Academy of Arts, Honolulu, Hawaii, from on or about April 7, 2004, to on or about June 6, 2004, and at possible additional venues yet to be determined, is in the national interest. Public notice of these determinations is ordered to be published in the Federal Register.

FOR FURTHER INFORMATION CONTACT: For further information, including a list of the exhibit objects, contact Wolodymyr R. Sulzynsky, the Office of the Legal Adviser, U.S. Department of State (telephone: 202/619–5078). The address is U.S. Department of State, SA–44, 301 4th Street, SW., Room 700, Washington, DC 20547–0001.

Dated: February 20, 2004.

## C. Miller Crouch,

Principal Deputy Assistant Secretary for Educational and Cultural Affairs, Department of State.

[FR Doc. 04–4476 Filed 2–27–04; 8:45 am]

## **DEPARTMENT OF STATE**

[Public Notice 4609]

# **Shipping Coordinating Committee; Notice of Meeting**

The Shipping Coordinating
Committee (SHC) will conduct an open
meeting at 9:30 a.m. on Tuesday, March
23, 2004, in Room 2415 of the United
States Coast Guard Headquarters
Building, 2100 2nd Street, SW.,
Washington, DC 20593—0001. The
primary purpose of the meeting is to
prepare for the 51st session of the
International Maritime Organization
(IMO) Marine Environment Protection
Committee (MEPC) to be held at IMO
Headquarters in London, England from
March 29 to April 2, 2004.

The primary matters to be considered include:

- Harmful aquatic organisms in ballast water;
  - Recycling of ships;
- Prevention of air pollution from ships;
- Consideration and adoption of amendments to mandatory instruments;
- Harmful anti-fouling systems for
- Implementation of the International Convention on Oil Pollution Preparedness, Response and Cooperation (OPRC) Convention and the OPRC-Hazardous Noxious Substance Protocol and relevant conference resolutions:
- Identification and protection of Special Areas and Particular Sensitive Sea Areas:
  - Inadequacy of reception facilities;
- Promotion of implementation and enforcement of the International Convention on the Prevention of Pollution from Ships, 1973, as modified by the Protocol of 1978 relating thereto (MARPOL 73/78) and related instruments;
- Technical co-operation program;
- Interpretation and amendments of MARPOL 73/78 and related instruments;
- Future role of formal safety assessment and human element issues;
- Work program of the Committee and subsidiary bodies.

Please note that hard copies of documents associated MEPC 51 will not be available at this meeting. Documents will be available in Adobe Acrobat format on CD–ROM. To requests documents please write to the address provided below, or request documents via the following Internet link: http://www.uscg.mil/hq/g-m/mso/mso4/mepc.html.

Members of the public may attend this meeting up to the seating capacity of the room. Interested persons may seek information by writing to Lieutenant Junior Grade Mary Stewart, Commandant (G–MSO–4), U.S. Coast Guard Headquarters, 2100 Second Street, SW., Room 1601, Washington, DC 20593–0001 or by calling (202) 267–2079.

Dated: February 19, 2004.

## Steven Poulin,

Executive Secretary, Shipping Coordinating Committee, U.S. Department of State. [FR Doc. 04–4478 Filed 2–27–04; 8:45 am]

BILLING CODE 4710-07-P

## **DEPARTMENT OF THE TREASURY**

## Submission for OMB Review; Comment Request

February 20, 2004.

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Action 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 commens should be recieved on or before March 31, 2004 to be assured of consideration.

## Internal Revenue Service (IRS)

OMB Number: 1545–0755. Regulation Project Number: LR–53–83 Final.

Type of Review: Extension.
Title: Related Group Election With
Respect to Qualified Investments in
Foreign Base Company Shipping
Operations.

Description: The election described in the attached justification converted an annual election to an election effective until revoked. The computational information required is necessary to assure that the U.S. shareholder correctly reports any shipping income of its controlled foreign corporations which is taxable to that shareholder.

*Respondents:* Business or other forprofit.

Estimated Number of Respondents: 100.

Estimated Burden Hours Respondent: 2 hours, 3 minutes.

Frequency of Response: Other (nonrecurring).

Estimated Total Reporting Burden: 205 hours.

OMB Number: 1545-0768.

Regulation Project Number: EE-178-78 Final (TD 7898).

Type of Review: Extension.

Title: Employees' Qualified
Educational Assistance Programs.

Description: Respondents include employers who maintain education assistance programs for their employees. Information verifies that programs are qualified and that employees may exclude educational assistance from their gross incomes.

Respondents: business or other forprofit, Individuals or households.

Estimated Number of Respondents/ Recordkeepers: 5,200.

Estimated Burden Hours Respondent/ Recordkeeper: 7 minutes.

Frequency of Response: Annual.
Estimated Total Reporting/
Recordkeeping Burden: 615 hours.

OMB Number: 1545-1555.

Regulation Project Number: REG–115975–97 Final.

Type of Review: Extension.

Title: General rules for Making and Maintaining Qualified Electing Fund Elections.

Description: The regulations provide rules for making section 1295 elections and satisfying annual reporting requirements for such elections, revoking section 1295 elections, and making retroactive section 1295 elections.

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

Estimated Number of Respondents/ Recordkeepers: 1,290.

Estimated Burden Hours Respondent/ Recordkeeper: 29 minutes.

Frequency of Response: Other (one-time only).

Estimated Total Reporting/ Recordkeeping Burden: 623 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. [FR Doc. 04–4452 Filed 2–27–04; 8:45 am] BILLING CODE 4830–01–M

## **DEPARTMENT OF THE TREASURY**

## Submission for OMB Review; Comment Request

February 23, 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 March 31, 2004 to be assured of consideration.

## **Internal Revenue Service (IRS)**

OMB Number: 1545–0044.
Form Number: IRS Form 973.
Type of Review: Extension.
Title: Corporation Claim for
Deduction for Consent Dividends.

Description: Corporations file Form 973 to claim a deduction for dividends paid. If shareholders consent and IRS approves, the corporation may claim a deduction for dividends paid, which reduces the corporation's tax liability. IRS uses Form 973 to determine if shareholders have included the dividend in gross income.

Respondents: Business or other for-

Estimated Number of Respondents/ Recordkeepers: 500.

Estimated Burden Hours Respondent/ Recordkeeper:

Recordkeeping—3 hr., 21 min. Learning about the law or the form—30 min.

Preparing and sending the form to the IRS—34 min.

Frequency of Response: On occasion. Estimated Total Reporting/

Recordkeeping Burden: 2,210 hours. OMB Number: 1545–0045. Form Number: IRS Form 976. Type of Review: Extension.

Title: Claim for Deficiency Dividends Deductions by a Personal Holding Company, Regulated Investment Company, or Real Estate Investment Trust.

Description: Form 976 is filed by corporations that wish to claim a deficiency dividend deduction. The deduction allows the corporation to eliminate all or a portion of a tax deficiency. The IRS uses Form 976 to

determine if shareholders have included amounts in gross income.

*Respondents:* Business or other forprofit.

Estimated Number of Respondents/ Recordkeepers: 500.

Estimated Burden Hours Respondent/ Recordkeeper:

Recordkeeping—5 hr., 44 min. Learning about the law or the form—53 min

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

Frequency of Response: On occasion. Estimated Total Reporting/

Recordkeeping Burden: 3,830 hours.

OMB Number: 1545–0073.

Form Number: IRS Form 1310.

Type of Review: Extension.

*Title:* Statement of Person Claiming Refund Due a Deceased Taxpayer.

Description: Form 1310 is used by a claimant to secure payment of a refund on behalf of a deceased taxpayer. The information enables IRS to send the refund to the correct person.

Respondents: Individuals or households.

Estimated Number of Respondents/ Recordkeepers: 7,500.

Estimated Burden Hours Respondent/ Recordkeeper:

Recordkeeping—6 min.

Learning about the law or the form—3 min.

Preparing the form—15 min.

Copying, assembling, and sending the form to the IRS—16 min.

Frequency of Response: On occasion.
Estimated Total Reporting/

Recordkeeping Burden: 5,250 hours. OMB Number: 1545–0746.

Regulation Project Number: LR-100-78 Final.

Type of Review: Extension.

Title: Creditability of Foreign Taxes.

Description: The information needed is a statement by the taxpayer that it has elected to apply the safe harbor formula of section 1.901–2A(e) of the foreign tax credit regulations. This statement is necessary in order that the IRS may properly determine the taxpayer's tax

Respondents: Business or other forprofit, Individuals or households, Farms.

liability.

Estimated Number of Respondents:

Estimated Burden Hours Respondent: 3 hours.

Frequency of Response: Other (non-recurring).

Estimated Total Reporting Burden: 37

OMB Number: 1545-1455.

Regulation Project Number: PS-80-93 Final.