

Estimated Burden Hours Respondent: 30 minutes.
Frequency of response: Annually.
Estimated Total Reporting Burden: 88 hours.

Clearance Officer: R. Joseph Durbala, (202) 622-3634, Internal Revenue Service, Room 6516, 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

December 22, 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 February 2, 2005 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0200.
Form Number: IRS Form 5307.
Type of Review: Revision.

Title: Application for Determination for Adopters of Master or Prototype or Volume Submitter Plans.

Description: This form is filed by employers or plan administrators who have adopted a master or prototype plan approved by the IRS National Office or a regional prototype plan approved by the IRS District Director to obtain a ruling that the plan adopted is qualified under Internal Revenue Code (IRS) sections 401(a) and 501(a). It may not be used to request a letter for a multiple employer plan.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 100,000.

Estimated Burden Hours Respondent/Recordkeeper:

	Form 5307	Schedule Q (Form 5300)
Recordkeeping	28 hr., 13 min	6 hr., 13 min.
Learning about the law or the form	7 hr., 28 min	9 hr., 14 min.
Preparing the form	13 hr., 51 min	9 hr., 45 min.
Copying, assembling, and sending the form to the IRS	1 hr., 36 min.	

Frequency of response: On occasion.
Estimated Total Reporting/Recordkeeping Burden: 5,115,000 hours.

OMB Number: 1545-0229.
Form Number: IRS Form 6406.
Type of Review: Extension.

Title: Short Form Application for Determination for Minor Amendment of Employee Benefit Plan.

Description: This form is used by certain employee plans who want a determination letter or an amendment to the plan. The information gathered will be used to decide whether the plan is qualified under section 401(a).

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 25,000.

Estimated Burden Hours Respondent/Recordkeeper:

Recordkeeping—14 hr., 21 min.
 Learning about the law or the form—2 hr., 13 min.
 Preparing the form—4 hr., 25 min.
 Copying, assembling, and sending the form to the IRS—

Frequency of response: On occasion.
Estimated Total Reporting/Recordkeeping Burden: 538,250 hours.

OMB Number: 1545-1471.

Regulation Project Number: REG-209626-93 Final.

Type of Review: Extension.

Title: Notice, Consent, and Election Requirements under Sections 411(a)(11) and 417.

Description: These regulations concern the ability to make a distribution from a qualified plan within 30 days of giving the participant a written explanation of the distribution options provided the plan administrator informs the participant of the right to have at least 30 days to consider the options.

Respondents: Business or other for-profit, Individuals or households, not-for-profit institutions, Federal Government, State, Local or Tribal Government.

Estimated Number of Respondents: 750,000.

Estimated Burden Hours Respondent: 7 minutes.

Frequency of response: Other (once a year).

Estimated Total Reporting Burden: 8,333 hours.

OMB Number: 1545-1637.

Regulation Project Number: REG-106177-98.

Type of Review: Extension.

Title: Adequate Disclosure of Gifts.

Description: The information requested in regulation section 301.6501©-1(f)(2) that must be provided on a gift tax return is necessary to give the IRS a complete and accurate

description of the transfer in order to begin the running of the statute of limitations on the gift. Prior to the expiration of the statute of limitations, a gift tax may be assessed and the value may be adjusted in order to determine the value of prior taxable gifts for estate and gift tax purposes.

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.

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