

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 April 7, 2005 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0854.

*Project Regulation Number:* LR-1214.

*Type of Review:* Extension.

*Title:* Discharge of Liens.

*Description:* The Internal Revenue Service needs this information to determine if the tax payer has equity in the property. This information will be used to determine the amount, if any, to which the tax lien attaches.

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

*Estimated Number of Respondents:* 500.

*Estimated Burden Hours Respondent:* 24 minutes.

*Frequency of response:* On occasion.

*Estimated Total Reporting Burden:* 200 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.

**Christopher Davis,**

*Treasury PRA Assistant.*

[FR Doc. 05-4437 Filed 3-7-05; 8:45 am]

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#### DEPARTMENT OF THE TREASURY

##### Submission for OMB Review; Comment Request

February 28, 2005.

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 April 7, 2005 to be assured of consideration.

*Internal Revenue Service (IRS)*

*OMB Number:* 1545-1483.

*Form Number:* IRS Form W-7.

*Type of Review:* Revision.

*Title:* Application for IRS Individual Taxpayer Identification Number.

*Description:* Regulations under IRC section 6109 provide for a type of taxpayer identifying number called the "IRS individual taxpayer identification number" (ITIN). Individuals who currently do not have, and are not eligible to obtain, social security numbers can apply for this number on Form W-7. Taxpayers may use this number when required to furnish a taxpayer identifying number under regulations. An ITIN is intended for tax use only.

*Respondents:* Individuals or Households.

*Estimated Number of Respondents:* 500,000.

*Estimated Burden Hours Respondent:* 1 hour 26 minutes.

*Frequency of response:* Other Individuals file once to get ITIN.

*Estimated Total Reporting Burden:* 715,000 hours.

*OMB Number:* 1545-1548.

*Form Number:* Rev. Proc. 2003-45.

*Type of Review:* Revision.

*Title:* Revenue Procedure 2003-45 Late Election Relief for S Corporation; Revenue Procedure 2004-48, Deemed Corporate Election for Late Electing S Corporations.

*Description:* The IRS will use the information provided by taxpayers under this revenue procedure to determine whether relief should be granted for the relevant late election.

*Respondents:* Business or other for-profit

*Estimated Number of Respondents:* 50,000.

*Estimated Burden Hours Respondent:* 1 hour.

*Frequency of response:* On Occasion.

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

*OMB Number:* 1545-1632.

*Form Number:* REG-118662-98 Final.

*Type of Review:* Extension.

*Title:* REG-118662-98 (Final) New Technologies in Retirement Plans.

*Description:* These regulations provide that certain notices and consents required in connection with distributions from retirement plans may be transmitted through electronic media. The regulations also modify the timing requirements for provision of certain distribution-related notices.

*Respondents:* Individuals or Households, Business or Other for-profit, Not-for-profit institutions, and State, Local or Tribal Government.

*Estimated Number of Respondents:* 375,000.

*Estimated Burden Hours Respondent:* 1 hour.

*Frequency of response:* On Occasion.

*Estimated Total Reporting Burden:* 477,563 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.

**Christopher Davis,**

*Treasury PRA Assistant.*

[FR Doc. 05-4438 Filed 3-7-05; 8:45 am]

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#### DEPARTMENT OF THE TREASURY

##### Internal Revenue Service

##### Proposed Collection; Comment Request for Form 8889

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 8889, Health Savings Accounts (HSAs).

**DATES:** Written comments should be received on or before May 9, 2005 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn P. Kirkland, Internal Revenue Service, room 6516, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the forms and instructions should be directed to R. Joseph Durbala, at (202) 622-3634, or at Internal Revenue Service, room 6516, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet, at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Health Savings Accounts (HSAs).

*OMB Number:* 1545-1911.

*Form Number:* 8889.

*Abstract:* Form 8889 is used to report contributions to and distributions from an HSA. The form will figure any HSA deduction that is entered on Form 1040. The form will also figure the amount of any taxable distributions from an HSA that is entered on Form 1040, and any distributions that are subject to the additional 10% tax that is entered on Form 1040.

*Current Actions:* There are no changes being made to the forms at this time.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 1,400,000.

*Estimated Time Per Respondent:* 29 min.

*Estimated Total Annual Burden*

*Hours:* 3,234,000.

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: March 3, 2005.

**Glenn P. Kirkland,**

*IRS Reports Clearance Officer.*

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