

kovarjd@state.gov. All comments will be made available to the public by request to Mr. Kovar via e-mail or by telephone (202-776-8420).

Persons wishing to attend must notify Ms. Cherise Reid by e-mail (reidcd@state.gov), fax (202-776-8482), or by telephone (202-776-8420).

Dated: April 15, 2005.

Jeffrey D. Kovar,

Assistant Legal Adviser for Private International Law, Department of State.
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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

April 12, 2005.

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, Pub. L. 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 May 19, 2005 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0988.
Form Number: IRS Form 8609 and Schedule A (Form 8609).

Type of Review: Extension.
Title: Form 8609: Low-Income Housing Credit Allocation Certification;

and Schedule A (Form 8609): Annual Statement.

Description: Owners of residential low-income rental buildings may claim a low-income housing credit for each qualified building over a 10-year credit period. Form 8609 is used to bet a credit allocation from the housing-credit agency. The form, along with Schedule A, is used by the owner to certify necessary information required by the law.

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

Estimated Number of Respondents/Recordkeepers: 120,000.

Estimated Burden Hours Respondent/Recordkeeper:

	Form 8609	Schedule A (for 8609)
Recordkeeping	7 hr., 53 min.	5 hr., 44 min.
Learning about the law or the form	4 hr., 10 min.	1 hr., 23 min.
Preparing and sending the form to the IRS	4 hr., 28 min.	1 hr., 32 min.

Frequency of Response: Annually.
Estimated Total Reporting/Recordkeeping Burden: 3,058,200 hours.
OMB Number: 1545-1570.
Regulation Project Number: REG-120168-97 Final.

Type of Review: Extension.
Title: Preparer Due Diligence Requirements for Determining Earned Income Credit Eligibility.

Description: Income tax return preparers who satisfy the due diligence requirements in this regulation will avoid the imposition of the penalty under section 6695(g) of the Internal Revenue Code for return or claims for refund due after December 31, 1997. The due diligence requirements include soliciting the information necessary to determine a taxpayer's eligibility for, and amount of, the Earned Income Tax Credit, and the retention of this information.

Respondents: Business or other for-profit.
Estimated Number of Respondents/Recordkeepers: 100,000.

Estimated Burden Hours Respondent/Recordkeeper: 5 hours, 4 minutes.

Frequency of response: Annually.
Estimated Total Reporting/Recordkeeping Burden: 507,136 hours.

OMB Number: 1545-1672.
Regulation Project Number: REG-142299-01 and REG-209135-88 Final.
Type of Review: Extension.

Title: Certain Transfers of Property to Regulated Investment Companies (RICs) and Real Estate Investment Trusts (REITs).

Description: The regulation applies with respect to the net built-in gain of C corporation property that becomes property of a Regulated Investment Company (RIC) or Real Estate Investment Trust (REIT) by the qualification of a C corporation as a RIC or REIT or by the transfer of property of a C corporation to a RIC or REIT in certain tax-free transactions. Depending on the date of the transfer of property or qualification as a RIC or REIT, the regulation provides that either (1) the C corporation will recognize gain as if it had sold the property at fair market value, unless the RIC or REIT elects section 1374 treatment or (2) the RIC or REIT will be subject to section 1374 treatment with respect to the net recognized built-in gain, unless the C corporation elects deemed sale treatment. The regulation provides that a section 1374 election is made by filing a statement, signed by an official authorized to sign the income tax return of the RIC or REIT and attached to the RIC's or REIT's Federal income tax return for the taxable year in which the property of the C corporation becomes the property of the RIC or REIT. The regulation provides that a deemed sale election is made by filing a statement,

signed by an official authorized to sign the income tax return of the C corporation and attached to the C corporation's Federal income tax return for the taxable year in which the deemed sale occurs.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 140.

Estimated Burden Hours Respondent: 30 minutes.

Frequency of Response: Other (once).
Estimated Total Reporting Burden: 70 hours.

OMB Number: 1545-1913.
Form Number: IRS Form 8892.
Type of Review: Extension.

Title: Payment of Gift/GST Tax and/or Application for Extension of Time To File Form 709.

Description: Form 8892 was created to serve a dual purpose. First the form enables taxpayers to request an extension of time to file 709, when they are not filing an individual income tax extension. Second, it serves as a payment voucher for taxpayers, who are filing an individual income tax extension (by Form 4868) and will have a gift tax balance due on Form 709.

Respondents: Individuals or households.

Estimated Number of Respondents/Recordkeepers: 10,000.

Estimated Burden Hours Respondent/ Recordkeeper:

Recordkeeping 13 min.
 Learning about the law or the form 13 min.
 Copying, assembling, and sending the form to the IRS 16 min.

Frequency of Response: Annually.
Estimated Total Reporting/ Recordkeeping Burden: 7,400 hours.
OMB Number: 1545-1914.
Form Number: IRS Form 8896.
Type of Review: Extension.
Title: Low Sulfur Diesel Fuel

Production Credit.

Description: Internal Revenue Code (IRC) section 45H allows small business refiners a 5 cents/gallon credit for the production of low sulfur diesel fuel.

Respondents: Business or other for-profit.

Estimated Number of Respondents/ Recordkeeping: 100.

Estimated Burden Hours Respondent/ Recordkeeper:

Recordkeeping 6 hr., 13 min.
 Learning about the law or the form 45 min.
 Preparing, and sending the form to the IRS 2 hr., 5 min.

Frequency of Response: Annually.
Estimated Total Reporting/ Recordkeeping Burden: 908 hours.
Clearance Officer: Glenn P. Kirkland, (202) 622-3428, 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.

[FR Doc. 05-7780 Filed 4-18-05; 8:45 am]

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DEPARTMENT OF THE TREASURY**Submission for OMB Review; Comment Request**

April 11, 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, Pub. L. 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 May 19, 2005 to be assured of consideration.

Bureau of the Public Debt (PD)

OMB Number: 1535-0059.
Form Number: PD F 1832 and PD F 1832-1.

Type of Review: Extension.
Title: Special form of Assignment for U.S. Registered Definitive Securities and U.S. Bearer Securities for Conversion to BECCS or CUBES.

Description: PD F 1832 and PD F 1832-1 are used to certify assignments of U.S. Registered and Bearer Securities.

Respondents: Individuals or households, Business or other for-profit, Not-for-profit institutions, Federal Government, State, local or tribal government.

Estimated Number of Respondents: 10,000.

Estimated Burden Hours Per Respondent: 15 minutes.

Frequency of Response: On occasion.
Estimated Total Reporting Burden Hours: 2,500 hours.

OMB Number: 1535-0070.

Form Number: PD F 5192.

Type of Review: Extension.

Title: Stop Payment/Replacement Check Request.

Description: PD F 5192 is used by the payee to report loss, stolen, destroyed or nonreceipt of fiscal agency check and to request a replacement check.

Respondents: Individuals or households, Business or others for-profit, Not-for-profit institutions, State, local or tribal government.

Estimated Number of Respondents: 500.

Estimated Burden Hours Per Respondent: 15 minutes.

Frequency of Response: On occasion.
Estimated Total Reporting Burden Hours: 125 hours.

OMB Number: 1535-0113.

Form Number: PD F 1849.

Type of Review: Extension.

Title: Disclaimer and Consent With Respect to United States Savings Bonds/Notes.

Description: PD F 1849 is used to obtain a disclaimer and consent as the result of an error in registration or otherwise the payment, refund of the purchase price, or reissue as requested by one person would appear to affect the right, title or interest of some other person.

Respondents: Individuals or households.

Estimated Number of Respondents: 7,000.

Estimated Burden Hours Per Respondent: 6 minutes.

Frequency of Response: On occasion.
Estimated Total Reporting Burden Hours: 700 hours.

OMB Number: 1535-0114.

Form Number: PD F 2001.

Type of Review: Extension.

Title: Release.

Description: PD F 2001 is used by the owner, co-owner, or other person entitled to ratify payment of savings bonds/notes and release the United States of America from any liability.
Respondents: Individuals or households.

Estimated Number of Respondents: 200.

Estimated Burden Hours Per Respondent: 6 minutes.

Frequency of Response: On occasion.
Estimated Total Reporting Burden Hours: 20 hours.

Clearance Officer: Vicki S. Thorpe, (304) 480-8150, Bureau of the Public Debt, 200 Third Street, Parkersburg, West VA 26106-1328.

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**Office of the Comptroller of the Currency****FEDERAL RESERVE SYSTEM****FEDERAL DEPOSIT INSURANCE CORPORATION****Agency Information Collection Activities: Proposed Collection; Comment Request**

AGENCIES: Office of the Comptroller of the Currency (OCC), Treasury; Board of Governors of the Federal Reserve System (Board); and Federal Deposit Insurance Corporation (FDIC).

ACTION: Joint notice and request for comment.

SUMMARY: In accordance with the requirements of the Paperwork Reduction Act of 1995 (44 U.S.C. chapter 35), the OCC, the Board, and the FDIC (the "agencies") may not conduct or sponsor, and the respondent is not required to respond to, an information collection unless it displays a currently valid Office of Management and Budget