

[FR Doc. 05-10503 Filed 5-25-05; 8:45 am]

BILLING CODE 4810-02-C

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

May 20, 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, 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 June 27, 2005, to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0058.

*Form Numbers:* IRS Form 1028.

*Type of Review:* Extension.

*Title:* Application for Recognition of Exemption under Section 521 of Internal Revenue Code.

*Description:* Farmers' cooperatives must file Form 1028 to apply for exemption from Federal income tax as being organizations described in Internal Revenue Code (IRC) section 521. The information on Form 1028 provides the basis for determining whether the applicants are exempt.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 50.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—44 hr., 14 min.  
Learning about the law or the form—1 hr., 44 min.

Preparing the form—4 hr., 23 min.  
Copying, assembling, and sending the form to the IRS—32 min.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting/Recordkeeping Burden:* 2,545 hours.

*OMB Number:* 1545-1911.

*Form Number:* IRS Form 8889.

*Type of Review:* Extension.

*Title:* Health Savings Accounts (HSAs).

*Description:* Form 8889 is used by taxpayers to report HSA contributions, deductions, and distributions.

*Respondents:* Individuals and households.

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

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—33 min.  
Learning about the law or the form—19 min.

Preparing the form—1 hr., 9 min.  
Copying, assembling, and sending the form to the IRS—20 min.

*Frequency of Response:* Annually.  
*Estimated Total Reporting Burden:* 3,234,000 hours.

*Clearance Officer:* Glenn P. Kirkland, (202) 622-3428, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

*OMB Reviewer:* Alexander T. Hunt, (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. 05-10558 Filed 5-25-05; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

May 20, 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 June 27, 2005, to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0723.

*Regulation Project Number:* LR-115-72 Final.

*Type of Review:* Extension.

*Title:* Manufacturers Excise Taxes on Sporting Goods and Firearms and Other Administrative Provisions of Special Application to Manufacturers and Retailers Excise Taxes.

*Description:* Chapters 31 and 32 of the Internal Revenue Code impose excise taxes on the sale or use of certain articles. Section 6416 allows a credit or refund of the tax to manufacturers in

certain cases. Sections 6420, 6421, and 6427 allow credits or refunds of the tax to certain users of the articles.

*Respondents:* Business or other for-profit, individuals or households, not-for-profit institutions, farms, State, local or tribal government.

*Estimated Number of Respondents/Recordkeepers:* 1,500,000.

*Estimated Burden Hours Respondent/Recordkeeper:* 19 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 475,000 hours.

*OMB Number:* 1545-1646.

*Regulation Project Number:* REG-209060-86 Final.

*Type of Review:* Extension.

*Title:* Return Requirement for United States Persons Who Acquire or Dispose of an Interest in a Foreign Partnership, or Whose Proportional Interest in a Foreign Partnership Changes Substantially.

*Description:* Section 6046A requires U.S. persons to provide certain information with respect to the acquisition or disposition of a 10-percent interest in, or a 10-percent change in ownership of, a foreign partnership. This regulation provides reporting rules to identify U.S. persons with respect to these interests.

*Respondents:* Business or other for-profit, individuals and households, not-for-profit institutions.

*Estimated Number of Respondents:* 1.  
*Estimated Burden Hours Respondent:* 1 hour.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 1 hour.

*OMB Number:* 1545-1767.

*Regulation Project Number:* REG-107644-98 Final.

*Type of Review:* Extension.

*Title:* Dollar-Value LIFO Regulations; Inventory Price Index Computation Method.

*Description:* The primary reason for obtaining this information is to ensure compliance by taxpayers electing to use both the LIFO inventory method and the IPIC method of accounting for their dollar-value inventory pools. Most respondents will be manufacturers, wholesalers, and retailers of tangible personal property.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 1.

*Estimated Burden Hours Respondent/Recordkeeper:* 1 hour.

*Frequency of response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 1 hour.

*OMB Number:* 1545-1920.