

Estimated Total Annual Burden Hours: 1,800.

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: August 17, 2005.

Glenn P. Kirkland,

IRS Reports Clearance Officer.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

[REG-158138-04]

Proposed Collection; Comment Request for Regulation Project

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 NPRM and temporary regulations, REG-128138-04, Information Returns by Donees Relating to Qualified Intellectual Property Contributions.

DATES: Written comments should be received on or before October 24, 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 regulations should be directed to Allan Hopkins, at (202) 622-6665, or at Internal Revenue Service, room 6516, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet, at Allan.M.Hopkins@irs.gov.

SUPPLEMENTARY INFORMATION: *Title:* Information Returns by Donees Relating to Qualified Intellectual Property Contributions.

OMB Number: 1545-1932.

Regulation Project Number: REG-158138-04.

Abstract: The regulations are necessary to implement section 882 of the American Jobs Creation Act of 2004, which directs that regulations be issued regarding information returns by donees relating to qualified intellectual property contributions made after June 3, 2004.

Current Actions: There is no change to this existing regulation.

Type of Review: Extension of a currently approved collection.

Affected Public: Not-for-profit institutions.

Estimated Number of Respondents: 10,000.

Estimated Total Burden Hours: 2.

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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: August 17, 2005.

Glenn Kirkland,

IRS Reports Clearance Officer.

[FR Doc. E5-4610 Filed 8-22-05; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 941 TeleFile

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 941 TeleFile, Employer's Quarterly Federal Tax Return.

DATES: Written comments should be received on or before October 24, 2005 to be assured of consideration.

ADDRESSES: Direct all written comments to Glenn Kirkland Internal Revenue Service, room 6512, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form and instructions should be directed to Larnice Mack at Internal Revenue Service, room 6512, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622-3179, or through the Internet at (Larnice.Mack@irs.gov).

SUPPLEMENTARY INFORMATION:

Title: Employer's Quarterly Federal Tax Return.

OMB Number: 1545-1509.

Form Number: 941 TeleFile.

Abstract: 941 TeleFile is used by employers to report by telephone payments made to employees subject to income and social security/Medicare taxes and the amounts of these taxes. It may be used instead of filing Form 941.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, not-for-profit institutions, and state local, or tribal governments.

Estimated Number of Responses: 920,000.

Estimated Time Per Response: 6 hours, 1 minute.

Estimated Total Annual Burden Hours: 5,704,000.

The following paragraph applies to all of the collections of information covered by this notice:

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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: August 16, 2005.

Glenn Kirkland,

IRS Reports Clearance Officer.

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DEPARTMENT OF TREASURY**Internal Revenue Service****Discontinuance of Non-Encrypted Options for IRS E-file for the 2006 Filing Season and Discontinuance of IRS-Provided Dial-Up and ISDN Lines**

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final notice.

SUMMARY: Internal Revenue Service has provided the ability for *IRS e-file* program participants, who transmit directly to the Electronic Management System (EMS), to use only IRS approved encryption methods for the 2006 and later filing seasons. States that are retrieving their returns from the State Retrieval SubSystem (SRS) have been informed that they will do so via the EMS. This information pertains to *IRS e-file* software developers who currently prepare software packages for direct dial-up transmission to *IRS e-file* EMS sites for individual and business electronic returns and electronic tax documents, for states participating in IRS federal/state e-file, and also for transmitters who have dedicated leased lines. All trading partners (transmitters) who directly transmit to the IRS EMS must use either the IRS Internet solution (described below) or they must purchase and install in IRS facilities Federal Information Processing Standards (FIPS)-compliant and IRS-approved encrypted dedicated leased lines. This solution is not for the Forms 1120 and 990 series submitted directly to the Modernized e-file (MeF) platform through the Registered User Portal or through the Application-to-Application method. It is not for the Information Returns, such as 1098, 1099, etc. to the FIRE system. It is not for the filing of forms W-2 to the Social Security Administration. The IRS will attempt to ensure that the standards described in the encryption solution documentation are generally compliant to those adopted by other IRS e-commerce Internet interfaces.

DATES: During 2005, the IRS will phase down the number of its existing analog PSTN dial-up line services and its companion existing ISDN dial-up line services. The service will shut off connections to the analog dial infrastructure but will maintain lines temporarily to use if emergency conditions warrant. Full IRS-provided dial up infrastructure retirement is planned for 2006. The Internal Revenue Service will allow testing to its authorized e-file software developers through a current production 2005

Assurance Testing (ATS) facility for authorized e-file transmitters and software developers and to its 2006 ATS. The Internal Revenue Service encourages all current and prospective transmitters to begin using the new encryption methods as soon as possible.

Last 2005 Production/test transmissions to EMS on IRS-provided dial-up or ISDN lines:

- 1040 family, Electronic Tax Documents, State Returns for Individuals, State Acknowledgments—10/20/2005.

- 940, 941, 990, 1041, 1065, 1120, State Returns for Fiduciary Returns—12/29/05.

First 2006 Test transmissions to EMS via encrypted transmissions, using either (1) Internet Secure Sockets Layer (SSL) with TELNET/S protocol or (2) FIPS-compliant, trading-partner provided encrypted dedicated leased line—11/1/05.

Specific return test and production schedules will appear on the *IRS e-file* for tax professionals' page on the *irs.gov* Web site.

SUPPLEMENTARY INFORMATION: The Internet filing solution utilizes Secure Sockets Layer (SSL) Version 3.0 with 128-bit encryption keys in an operational mode using the current modem based file transmission commands within a client commonly termed "TELNET/S". The dedicated line encryption options must be compliant with Federal Information Processing Standards (FIPS) and approved by IRS. See below for more information. The Internet filing solution is a replacement of the current dial-up transmissions to the EMS. If the software package for direct filing to IRS EMS provides for Internet filing, it must include an interface to the IRS EMS Front-End Processing Systems' Encrypted Interface URL site.

Background

The Internal Revenue Service is charged with protecting taxpayer information using the most feasible, efficient and appropriate methods of protection available. Encrypting the transmissions between the trading partners and the IRS enhances and completes the existing security provided by the trading partners' systems and by the IRS security zone. Many IRS trading partners are subject to the Gramm-Leach-Bliley Act (GLBA) of 1999 and the Federal Trade Commission Privacy and Safeguards Rules, effective May 23, 2003. The methods the IRS offers in this announcement fully accommodate the requirements of the GLBA to encrypt the transmission of sensitive data. Encryption solutions began with the