

Application for an Amended Permit as a Manufacturer of Tobacco Products or an Export Warehouse Proprietor; Application for Permit Under 26 U.S.C. Chapter 52, Importer of Tobacco Products and Application for an Amended Permit Under 26 U.S.C. 5712, Importer of Tobacco Products.

*Form:* TTB form 5200.3, 5200.16, 5230.4 and 5230.5.

*Description:* These forms are used by the tobacco industry members to obtain and amend permits necessary to engage in business as a manufacturer of tobacco products, importer of tobacco products or proprietor of an export warehouse.

*Respondents:* Business or other for-profit, State, Local or Tribal Government.

*Estimated Total Burden Hours:* 1,130 hour.

Clearance Officer: Frank Foote, (202) 927-9347, Alcohol and Tobacco Tax and Trade Bureau, Room 200 East, 1310 G. Street, NW., Washington, DC 20005.

OMB Reviewer: Alexander T. Hunt, (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

**Michael A. Robinson,**

*Treasury PRA Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

October 12, 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 November 17, 2005 to be assured of consideration.

#### Bureau of Public Debt

*OMB Number:* 1535-0091.

*Type of Review:* Extension.

*Title:* Regulations Governing U.S. Treasury Securities-State and Local Government Series.

*Description:* The information is requested to establish an investor account, issue and redeem securities.

*Respondents:* State or Local Government.

*Estimated Total Burden Hours:* 542 hour.

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

OMB Reviewer: Alexander T. Hunt, (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

**Michael A. Robinson,**

*Treasury PRA Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[EE-63-84; EE-96-85]

#### Notice and Request for Comments

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

**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 an existing temporary regulation, EE-63-84 (TD 8073) and notice of proposed rulemaking, EE-96-85, Effective Dates and Other Issues Arising Under the Employee Benefit Provisions of the Tax Reform Act of 1984 (§§ 1.505(c)-1T and 1.1042-1T).

**DATES:** Written comments should be received on or before December 19, 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 this regulation should be directed to R. Joseph Durbala, (202) 622-3634, 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:* Effective Dates and Other Issues Arising Under the Employee Benefit

Provisions of the Tax Reform Act of 1984.

*OMB Number:* 1545-0916.

*Regulation Project Number:* EE-63-84 (temporary regulation) and EE-96-85 (notice of proposed rulemaking).

*Abstract:* The regulations provide rules relating to effective dates and certain other issues arising under sections 91.223 and 511-561 of the Tax Reform Act of 1984. The regulations affect qualified employee benefit plans, welfare benefit funds, and employees receiving benefits through such plans.

*Current Actions:* There are no changes being made to the notice 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 individuals.

*Estimated Number of Respondents:* 7,800.

*Estimated Time Per Respondent:* 31 minutes.

*Estimated Total Annual Burden Hours:* 4,000.

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.