

7th, Street, SW., Room 2103,
Washington, DC 20590.

Finally, an operator may also submit the same information in paper form to the same address.

Issued in Washington, DC on June 9, 2006.

Stacey Gerard,

Acting Assistant Administrator/Chief Safety Officer for Pipeline Safety.

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

June 12, 2006.

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 July 17, 2006 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0274.

Type of Review: Extension.

Title: Employment—Reference Inquiry.

Form: IRS 2163(c).

Description: Form 2163(c) is used by the IRS to verify past employment and to question listed and developed reference as to the character and integrity of current and potential IRS employees. The information received is incorporated into a report on which a security determination is based.

Respondents: Individual or households, Business or other for-profit institutions, Not-for-profit institutions, Farms, Federal Government, State, Local or Tribal Government Estimated Total Burden Hours: 4,000 hours.

OMB Number: 1545-0771.

Type of Review: Extension.

Title: EE-63-88 (Final and temporary regulations) Taxation of Fringe benefits and Exclusions from Gross Income for Certain Fringe Benefits; IA-140-86 (Temporary) Fringe Benefits; Listed Property; and REG-209785-95 (Final) Substantiation of Business Expenses.

Description: EE-63-88. This regulation provides guidance on the tax treatment of taxable and nontaxable fringe benefits and general and specific rules for the valuation of taxable fringe benefits in accordance with Code section 61 and 132. The regulation also provides guidance on exclusions from gross income for certain fringe benefits. IA-140-86. This regulation provides guidance relating to the requirement that any deduction or credit with respect to business travel, entertainment and gift expenses be substantiated with adequate records in accordance with Code section 275(d). The regulation also provides guidance on the taxation of fringe benefits and clarifies and the types of records that are general necessary to substantiated any deduction or credit for listed property. REG-209785-95 This regulation provides that taxpayers who deduct, or reimburse employees for, business expenses for travel, entertainment, gifts, or listed property and required to maintain certain records, including receipts, for expenses of \$75 or more. The regulation amends existing regulation by raising the receipt threshold from \$25 to \$75.

Respondents: Individuals or households, Business or other for-profit institutions, Not-for-profit institutions, Farms, Federal Government, State, Local or Tribal Government.

Estimated Total Burden Hours: 37,922,688 hours.

OMB Number: 1545-1163.

Type of Review: Extension.

Title: Change of Address.

Form: IRS 8822.

Description: Form 8822 is used by taxpayers to notify the Internal Revenue Service that they have changed their home or business address or business location.

Respondents: Individuals or households, Business or other for-profit, Not-for-profit institutions, Farms, Federal Government, State, Local or Tribal Government.

Estimated Total Burden Hours: 258,334 hours.

OMB Number: 1545-1535.

Type of Review: Extension.

Title: Revenue Procedure 97-19 Timely Mailing Treated as Timely Filing.

Description: Revenue Procedure 97-19 provides the criteria that will be used by the IRS to determine whether a private delivery service qualifies as a designated Private Delivery Service under section 7502 of the Internal Revenue Code.

Respondents: Business or other for-profit.

Estimated Total Burden Hours: 3,069 hours.

OMB Number: 1545-1674.

Type of Review: Extension.

Title: Revenue Procedure 2005-16 (Master and Prototype and Volume Submitter Plans) (previously Rev. Proc. 2000-20).

Description: The master and prototype and volume submitter revenue procedure sets forth the procedures for sponsors of master and prototype and volume submitter pension, profit-sharing and annuity plans to request an opinion letter or an advisory letter from the Internal Revenue Service that the form of a master or prototype plan or volume submitter plan meets the requirements of section 401(a) of the Internal Revenue Code. The information requested in §§ 5.11, 8.02, 11.02, 12, 14.05, 15.02, 18 and 24 of the master and prototype revenue procedure is in addition to the information required to be submitted with Forms 4461 (Application for Approval of Master or Prototype Defined Contribution Plan), 4461-A (Application for Approval of Master or Prototype Defined Benefit Plan) and 4461-B (Application for Approval of Master or Prototype of Plan (Mass Submitter Adopting Sponsor). This information is needed in order to enable the Employee Plan function of the Service's Tax Exempt and Government Entities Division to issue an opinion letter or an advisory letter.

Respondents: Individuals or Households, Business or other for-profit, Not-for-profit institutions, Farms, State, Local or Tribal Government.

Estimated Total Burden Hours: 1,058,850 hours.

OMB Number: 1545-2005.

Type of Review: Extension.

Title: Restaurant Tips-Attributed Tip Income Program (ATIP).

Description: The revenue procedure sets forth the requirements for participating in the Attributed Tip Income Program (ATIP). ATIP provides benefits to employers and employees similar to those offered under previous tip reporting agreements without requiring one-on-one meetings with the Service to determine tip rates or eligibility.

Respondents: Business or other for-profit.

Estimated Total Burden Hours: 6,100 hours.

OMB Number: 1545-2008.

Type of Review: Extension.

Title: Nonconventional Source Fuel Credit.

Form: IRS 8907.

Description: Form 8907 will be used to claim a credit from the production and sale of fuel created from

nonconventional sources. For tax years ending after 12/31/05 fuel from coke or coke gas quality for the credit, and become part of the general business credit.

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

Estimated Total Burden Hours: 278,960 hours.

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

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

Michael A. Robinson,

Treasury PRA Clearance Officer.

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

June 12, 2006.

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 July 17, 2006 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0025.

Type of Review: Extension.

Title: Affiliations Schedule.

Form: IRS 851.

Description: Form 851 provides IRS with information to ascertain (1) the names and identification numbers of the numbers of members of the affiliated group included in the consolidated return, (2) taxes paid by each member of the group, and (3) stock ownership; changes in stock ownership and other information to determine that each corporation is a qualified member of the affiliated group as defined in section 1504 of the code.

Respondents: Business or other for-profit; Farms.

Estimated Total Burden Hours: 51,040 hours.

OMB Number: 1545-1014.

Type of Review: Extension.

Title: Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return; Schedule Q (Form 1066) Quarterly Notice to Residual Interest Holder of REMIC Taxable Income or Net Loss Allocation.

Form: IRS 1066 and Schedule Q (Form 1066).

Description: Form 1066 and Schedule Q (Form 1066) are used by a real estate mortgage investment conduit (REMIC) to figure its tax liability and income and other tax-related information to pass through to its residual holders. IRS uses the information to determine the correct tax liability of the REMIC and its residual holders.

Respondents: Business or other for-profit.

Estimated Total Burden Hours: 758,989 hours.

OMB Number: 1545-1502.

Type of Review: Revision.

Title: Form 5304-SAMPLE, Savings Incentive Match Plan for Employees of Small Employers (SIMPLE)—Not for Use With a Designated Financial Institution; Form 5305-SAMPLE, Savings Incentive Match Plan for Employees of Small Employers (SIMPLE)—for Use With a Designated Financial Institution; and Notice 98-4, Simple IRA Plan Guidance.

Form: IRS 5304-SAMPLE, 5305-SAMPLE, and Notice 98-4.

Description: Forms 5304-SAMPLE and 5305-SAMPLE are used by an employer to permit employees to make salary reduction contributions to a savings incentive match plan (SIMPLE IRA) described in Code section 408(p). These forms are not to be filed with IRS, but to be retained in the employers' records as proof of establishing such a plan, thereby justifying a deduction for contributions made to the SIMPLE IRA. The data is used to verify the deduction. Notice 98-4 provides guidance for employers and trustees regarding how they can comply with the requirements of Code section 408(p) in establishing and maintaining a SIMPLE Plan, including information regarding the notification and reporting requirements under Code section 408.

Respondents: Individuals or households; Business or other for-profit; Not-for-profit institutions.

Estimated Total Burden Hours: 2,113,000 hours.

OMB Number: 1545-2003.

Type of Review: Extension.

Title: Notice 2006-24, Qualifying Advanced Coal Project Program.

Description: This notice establishes the qualifying advanced coal project program under section 48A of the Internal Revenue Code. The notice provides the time and manner for a taxpayer to apply for an allocation of qualifying advanced coal project credits and, once the taxpayer has received this allocation, the time and manner for the taxpayer to file for a certification of its qualifying advanced coal project.

Respondents: Business or other for-profit.

Estimated Total Burden Hours: 4,950 hours.

OMB Number: 1545-2007.

Type of Review: Extension.

Title: Employer's Annual Employment Tax Return.

Form: IRS 944.

Description: The information on Form 944 will be collected to ensure the smallest nonagricultural and non-household employers are paying the correct amount of social security tax, Medicare tax, and withheld federal income tax. Information on line 13 will be used to determine if employers made any required deposits of these taxes.

Respondents: Individuals or households; Business or other for-profit; Not-for-profit institutions; State, Local or Tribal Government.

Estimated Total Burden Hours: 14,212,000 hours.

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

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

Michael A. Robinson,

Treasury PRA Clearance Officer.

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DEPARTMENT OF THE TREASURY

Office of the Comptroller of the Currency

Agency Information Collection Activities: Proposed Information Collection; Comment Request

AGENCY: Office of the Comptroller of the Currency (OCC), Treasury.

ACTION: Notice and request for comment.

SUMMARY: The OCC, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal