

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

Robert Dahl,

Treasury PRA Clearance Officer.

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

January 10, 2008.

The Department of the Treasury will submit the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13 on or after the date of publication of this notice. 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 February 15, 2008 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-2082.

Type of Review: Extension.

Title: Excise Tax Declaration for an IRS e-file Return.

Form: 8453-EX.

Description: The Form 8453-EX, Excise Tax Declaration for an IRS e-file Return, will be used in the Modernized e-File program. This form is necessary to enable the electronic filing of Forms 720, 2290, and 8849. The authority to e-file Form 2290 is Internal Revenue Code section 4481(e), as added by section 867(c) of Public Law 108-357.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 42,600 hours.

OMB Number: 1545-1637.

Type of Review: Extension.

Title: REG-106177-98 (Final) Adequate Disclosure of Gifts.

Description: The information requested in regulation section 301.6501(c)-1(f) (2) that must be provided on a gift tax return is necessary to give the IRS a complete and accurate description of the transfer in order to begin the running of the statute

of limitations on the gift. Prior to the expiration of the statute of limitations, a gift tax may be assessed and the value may be adjusted in order to determine the value of prior taxable gifts for estate and gift tax purposes.

Respondents: Individuals or households.

Estimated Total Burden Hours: 1 hour.

OMB Number: 1545-1916.

Type of Review: Extension.

Title: REG-159824-04 (NPRM)

Regulations Governing Practice Before the Internal Revenue Service.

Description: These regulations set forth minimum standards for State or local bond options.

Respondents: Individuals or households.

Estimated Total Burden Hours: 30,000 hours.

OMB Number: 1545-1471.

Type of Review: Extension.

Title: REG-209626-93 (Final) Notice, Consent, and Election Requirements under sections 411(a)(11) and 417.

Description: These regulations concern the ability to make a distribution from a qualified plan within 30 days of giving the participant a written explanation of the distribution options provided the plan administrator informs the participant of the right to have at least 30 days to consider the options.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 8,333 hours.

OMB Number: 1545-1462.

Type of Review: Extension.

Title: PS-268-82 (Final) Definitions Under Subchapter S of the Internal Revenue Code

Description: The regulations provide definitions and special rules under Code section 1377 which affect S corporations and their shareholders.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 1,000 hours.

OMB Number: 1545-1628.

Type of Review: Extension.

Title: REG-118620-97 (Final) Communications Excise Tax; Prepaid Telephone Cards.

Form: 3911.

Description: Carriers must keep certain information documenting their sales of prepaid telephone cards to other carriers to avoid responsibility for collecting tax. The regulations provide rules for the application of the communication excise tax to prepaid telephone cards.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 34 hours.

OMB Number: 1545-1612.

Type of Review: Extension.

Title: REG-209830-96 (Final) Estate and Gift Tax Marital Deduction.

Description: The information requested in regulation section 20.2056(b)-7(d)(3)(ii) is necessary to provide a method for estates of decedents whose estate tax returns were due on or before February 18, 1997, to obtain an extension of time to make the qualified terminable interest property (QTIP) election under section 2056(b)(7)(B)(v).

Respondents: Individuals or households.

Estimated Total Burden Hours: 1 hour.

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

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DEPARTMENT OF THE TREASURY

Open Meeting of the Advisory Committee on the Auditing Profession

AGENCY: Office of the Undersecretary for Domestic Finance, Treasury.

ACTION: Notice of meeting.

SUMMARY: The Department of the Treasury's Advisory Committee on the Auditing Profession will convene a meeting on Monday, February 4, 2008, in the Town and Gown Room of the University of Southern California, 665 Exposition Boulevard, Los Angeles, California, beginning at 1:30 p.m. Pacific Time. The meeting will be open to the public.

DATES: The meeting will be held on Monday, February 4, 2008 at 1:30 p.m. Pacific Time.

ADDRESSES: The Advisory Committee will convene a meeting in the Town and Gown Room of the University of Southern California, 665 Exposition Boulevard, Los Angeles, California. The public is invited to submit written statements with the Advisory Committee by any of the following methods:

Electronic Statements

• Use the Department's Internet submission form (<http://www.treas.gov/offices/domestic-finance/acap/comments>); or

Paper Statements

• Send paper statements in triplicate to Advisory Committee on the Auditing Profession, Office of Financial Institutions Policy, Room 1418, Department of the Treasury, 1500 Pennsylvania Avenue, NW., Washington, DC 20220.

In general, the Department will post all statements on its Web site (<http://www.treas.gov/offices/domestic-finance/acap/comments>) without change, including any business or personal information provided such as names, addresses, e-mail addresses, or telephone numbers. The Department will also make such statements available for public inspection and copying in the Department's Library, Room 1428, Main Department Building, 1500 Pennsylvania Avenue, NW., Washington, DC 20220, on official business days between the hours of 10 a.m. and 5 p.m. Eastern Time. You can

make an appointment to inspect statements by telephoning (202) 622-0990. All statements, including attachments and other supporting materials, received are part of the public record and subject to public disclosure. You should submit only information that you wish to make available publicly.

FOR FURTHER INFORMATION CONTACT:

Kristen E. Jaconi, Senior Policy Advisor to the Under Secretary for Domestic Finance, Department of the Treasury, Main Department Building, 1500 Pennsylvania Avenue, NW., Washington, DC 20220, at (202) 927-6618.

SUPPLEMENTARY INFORMATION:

In accordance with section 10(a) of the Federal Advisory Committee Act, 5 U.S.C. App. 2, section 10(a), and the regulations thereunder, David G. Nason, Designated Federal Officer of the Advisory Committee, has ordered publication of this notice that the Advisory Committee will convene a meeting on Monday, February 4, 2008, in the Town and Gown Room of the University of Southern California, 665

Exposition Boulevard, Los Angeles, California, beginning at 1:30 p.m. Pacific Time. The meeting will be open to the public. The agenda for this meeting consists of hearing oral testimony from witnesses and considering written statements that those witnesses have filed with the Advisory Committee in connection with the meeting. The oral testimony will focus on the issues impacting the sustainability of the auditing profession, including issues mentioned in the Discussion Outline, which was presented at the initial meeting of the Advisory Committee on October 15, 2007 (<http://www.treas.gov/offices/domestic-finance/acap/agendas/outline-10-15-07.pdf>), and published in the **Federal Register** for comment on October 31, 2007 (<http://a257.g.akamaitech.net/7/257/2422/01jan20071800/edocket.access.gpo.gov/2007/pdf/E7-21402.pdf>).

Dated: January 10, 2008.

Taiya Smith,

Executive Secretary.

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