

Building, Washington, DC 20503, (202) 395-7316.

**Lois K. Holland,**

*Treasury PRA Clearance Officer.*

[FR Doc. 04-17057 Filed 7-26-04; 8:45 am]

**BILLING CODE 4810-35-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

July 19, 2004.

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 August 26, 2004, to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0010.

*Form Number:* IRS Form W-4.

*Type of Review:* Extension.

*Title:* Employee's Withholding Allowance Certificate.

*Description:* Employees file this form to tell employers (1) the number of withholding allowances claimed, (2) additional dollar amounts they want withheld each pay period and (3) if they are entitled to claim exemption from withholding. Employers use the information to figure the correct tax to withhold from the employee's wages.

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

*Estimated Number of Respondents/Recordkeepers:* 54,209,079.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—45 min.

Learning about the law or the form—12 min.

Preparing the form—58 min.

Sending the form to the IRS—11 min.

*Frequency of response:* On occasion.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 116,007,430 hours.

*OMB Number:* 1545-0187.

*Form Number:* IRS Form 4835.

*Type of Review:* Extension.

*Title:* Farm Rental Income and Expenses.

*Description:* This form is used by landowners (or sub-lessors) to report farm income based on livestock produced by the tenant when the landowner (or sub-lessor) does not materially participate in the operation or management of the farm. This form is attached to Form 1040 and the data is used to determine whether the proper amount of rental income has been reported.

*Respondents:* Individuals and households, Farms.

*Estimated Number of Respondents/Recordkeepers:* 407,719.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—2 hr., 57 min.

Learning about the law or the form—4 min.

Preparing the form—1 hr., 1 min.

Copying, assembling and sending the form to the IRS—20 min.

*Frequency of response:* Annually.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 1,793,964 hours.

*OMB Number:* 1545-0923.

*Regulation Project Number:* REG-209274-85 NPRM and Temporary.

*Type of Review:* Extension.

*Title:* Tax Exempt Entity Leasing.

*Description:* These regulations provide guidance to persons executive lease agreements involving tax-exempt entities under section 168(h) of the Internal Revenue Code. The regulations are necessary to implement congressionally enacted legislation and elections for certain previously tax-exempt organizations and certain tax-exempt controlled entities.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 4,000.

*Estimated Burden Hours Respondent:* 30 minutes.

*Frequency of response:* On occasion.

*Estimated Total Reporting Burden:* 2,000 hours.

*Clearance Officer:* Glenn P. Kirkland, Internal Revenue Service, Room 6411-03, 1111 Constitution Avenue, NW., Washington, DC 20224, (202) 622-3428.

*OMB Reviewer:* Joseph F. Lackey, Jr., Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503, (202) 395-7316.

**Lois K. Holland,**

*Treasury PRA Clearance Officer.*

[FR Doc. 04-17058 Filed 7-26-04; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[INTL-79-91]

### 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 an existing final regulation, INTL-79-91(TD 8573), Information Returns Required of United States Persons With Respect To Certain Foreign Corporations (§§ 1.6035-1, 1.6038-2 and 1.6046-1).

**DATES:** Written comments should be received on or before September 27, 2004, to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn Kirkland, Internal Revenue Service, room 6411, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulation should be directed to Allan Hopkins, at (202) 622-6665, or at Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet, at [Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Information Returns Required of United States Persons With Respect To Certain Foreign Corporations.

*OMB Number:* 1545-1317.

*Regulation Project Number:* INTL-79-91.

*Abstract:* This regulation amends the existing regulations under sections 6035, 6038, and 6046 of the Internal Revenue Code. The regulation amends and liberalizes certain requirements regarding the format in which information must be provided for purposes of Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations. The regulation provides that financial statement information must be expressed in U.S. dollars translated according to U.S. generally accepted

accounting principles and permits functional reporting of certain items.

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

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Individuals and business or other for-profit organizations.

The burden for the collection of information is reflected in the burden for Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations.

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: July 15, 2004.

**Glenn Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. 04-17082 Filed 7-26-04; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

**[PS-89-91]**

#### 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 an existing final regulation, PS-89-91 (TD 8622), Exports of Chemicals That Deplete the Ozone Layer; Special Rules for Certain Medical Uses of Chemicals That Deplete the Ozone Layer (§§ 52.4682-2(b), 52.4682-2(d), 52.4682-5(d), and 52.4682-5(f)).

**DATES:** Written comments should be received on or before September 27, 2004, to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn Kirkland, Internal Revenue Service, room 6411, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the instructions should be directed to Allan Hopkins, at, (202) 622-6665, or at Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet, at [Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Exports of Chemicals That Deplete the Ozone Layer; Special Rules for Certain Medical Uses of Chemicals That Deplete the Ozone Layer.

*OMB Number:* 1545-1361.

*Regulation Project Number:* PS-89-91.

*Abstract:* This regulation provides reporting and recordkeeping rules relating to taxes imposed on exports of ozone-depleting chemicals (ODCs), taxes imposed on ODCs used as medical sterilants or propellants in metered-dose inhalers, and floor stocks taxes on ODCs. The rules affect persons who manufacture, import, export, sell, or use ODCs.

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

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Recordkeepers:* 705.

*Estimated Time Per Recordkeeper:* 12 minutes.

*Estimated Total Annual Recordkeeping Burden Hours:* 141.

*Estimated Number of Respondents:* 600.

*Estimated Time Per Respondent:* 6 minutes.

*Estimated Total Annual Reporting Burden Hours:* 60.

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: July 14, 2004.

**Glenn Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. 04-17083 Filed 7-26-04; 8:45 am]

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