endorsement. Section 9(g) of the Shipping Act, 1916, (46 App. U.S.C. 808(g)) shall not apply to a vessel constructed with assistance under Subtitle D. Additionally, a contract under Subtitle D shall require that the person who will be the operator of a vessel constructed with assistance under the contract shall enter into an Emergency Preparedness Agreement for the vessel under section 53107 of title 46, United States Code, as amended by the Maritime Security Act of 2003.

For purposes of the application, under paragraph (1), of section 53107 of title 46, United States Code, to construct a vessel with assistance under subtitle D, the term "contractor" as used in that section means the person who will be the operator of a vessel constructed with assistance under subtitle D.

The Secretary, acting through the Maritime Administrator, shall incorporate in the contract the requirements set forth in subtitle D, and may incorporate in the contract any additional terms considered necessary.

The Secretary, acting through the Maritime Administrator, shall give priority to guarantees and commitments under section 1103 of the Merchant Marine Act, 1936 for vessels that are otherwise eligible for a guarantee under that section and that are constructed with assistance under subtitle D.

# **Request for Proposals**

The Maritime Administration has developed a detailed Request for Proposals (RFP) for those interested in participating in the National Defense Tank Vessel Construction Assistance Program. The RFP sets forth all requirements of the Program and any interested party should refer directly to that document. The RFP will be available on the Internet at http:// www.fedbizopps.gov and http:// www.marad.dot.gov on or about February 20, 2004. Hard copies of the RFP will be available in the office of the Secretary, Maritime Administration (see **ADDRESSES** section for contact information).

Authority: 49 CFR 1.66.

By Order of the Maritime Administrator. Dated: February 13, 2004.

#### Joel C. Richard,

Secretary.

[FR Doc. 04–3668 Filed 2–19–04; 8:45 am] BILLING CODE 4910–81–P

#### **DEPARTMENT OF THE TREASURY**

#### **Internal Revenue Service**

## Proposed Collection; Comment Request for Notice 89–61

**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 Notice 89–61, Imported Substances; Rules for Filing a Petition.

**DATES:** Written comments should be received on or before April 20, 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 information collection 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.* 

#### SUPPLEMENTARY INFORMATION:

*Title:* Imported Substances; Rules for Filing a Petition.

OMB Number: 1545–1117. Notice Number: Notice 89–61.

Abstract: Section 4671 of the Internal Revenue Code imposes a tax on the sale or use of certain imported taxable substances by the importer. Code section 4672 provides an initial list of taxable substances and provides that importers and exporters may petition the Secretary of the Treasury to modify the list. Notice 89–61 sets forth the procedures to be followed in petitioning the Secretary.

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 forprofit organizations.

Estimated Number of Respondents:

 $\textit{Estimated Time Per Respondent: 1} \\ \text{hour.}$ 

Estimated Total Annual Burden Hours: 100.

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: February 12, 2004.

# Glenn Kirkland,

IRS Reports Clearance Officer.

[FR Doc. 04-3735 Filed 2-19-04; 8:45 am]

BILLING CODE 4830-01-P

# **DEPARTMENT OF THE TREASURY**

## **Internal Revenue Service**

[REG-106542-98]

# **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 proposed regulation, REG–106542–98, Election to Treat Trust as Part of an Estate (§ 1.645–1).

**DATES:** Written comments should be received on or before April 20, 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 this 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.* 

#### SUPPLEMENTARY INFORMATION:

*Title:* Election to Treat Trust as Part of an Estate.

*OMB Number:* 1545–1578. *Regulation Project Number:* REG– 106542–98.

Abstract: This regulation describes the procedures and requirements for making an election to have certain revocable trusts treated and taxed as part of an estate. The Taxpayer Relief Act of 1997 added section 646 to the Internal Revenue Code to permit the election.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households.

Estimated Number of Respondents: 10.000.

Estimated Time Per Respondent: 30 minutes.

Estimated Total Annual Burden Hours: 5,000.

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.

Approved: February 12, 2004.

#### Glenn Kirkland,

IRS Reports Clearance Officer. [FR Doc. 04–3736 Filed 2–19–04; 8:45 am] BILLING CODE 4830–01–P

# DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0176]

#### Agency Information Collection Activities Under OMB Review

**AGENCY:** Veterans Benefits Administration, Department of Veterans Affairs.

**ACTION:** Notice.

SUMMARY: In compliance with the Paperwork Reduction Act (PRA) of 1995 (44 U.S.C. 3501–21), this notice announces that the Veterans Benefits Administration (VBA), Department of Veterans Affairs, has submitted the collection of information abstracted below to the Office of Management and Budget (OMB) for review and comment. The PRA submission describes the nature of the information collection and its expected cost and burden and includes the actual data collection instrument.

**DATES:** Comments must be submitted on or before March 22, 2004.

FOR FURTHER INFORMATION OR A COPY OF THE SUBMISSION CONTACT: Denise McLamb, Records Management Service

(005E3), Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420, (202) 273–8030, FAX (202) 273–5981 or e-mail: denise.mclamb@mail.va.gov. Please refer to "OMB Control No. 2900–0176."

Send comments and recommendations concerning any aspect of the information collection to VA's OMB Desk Officer, OMB Human Resources and Housing Branch, New Executive Office Building, Room 10235, Washington, DC 20503 (202) 395–7316. Please refer to "OMB Control No. 2900–0176" in any correspondence.

#### SUPPLEMENTARY INFORMATION:

*Title:* Monthly Record of Training and Wages, VA Form 28–1905c.

OMB Control Number: 2900–0176. Type of Review: Extension of a currently approved collection.

Abstract: On-job trainers use VA Form 20-1905c to maintain accurate records on a trainee's progress toward their rehabilitation goals as well as recording the trainee's on-job training monthly wages. Trainers report these wages on the form at the beginning of the program and at any time the trainee's wage rate changes. Following a trainee's completion of a vocational rehabilitation program, the trainer submits the form to the trainee's case manager to monitor the participant's training and to ensure that the participant is progressing and learning the skills necessary to carry out the duties of the occupational goal.

An agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. The **Federal Register** Notice with a 60-day comment period soliciting comments on this collection of information was published on November 13, 2003, at pages 64429–64430.

Affected Public: Individuals or households, business or other for-profit. Estimated Annual Burden: 3,000 hours.

Estimated Average Burden Per Respondent: 15 minutes.

Frequency of Response: Monthly. Estimated Number of Respondents: 12,000.

Dated: February 9, 2004. By direction of the Secretary.

#### Loise Russell,

Director, Records Management Service.
[FR Doc. 04–3724 Filed 2–19–04; 8:45 am]
BILLING CODE 8320–01–P