

submission requests clearance for a maximum of 8 targeted surveys per year. In the past, BTS has conducted such targeted surveys as the Mariner's Survey (which collects data about the Merchant Marines to be used in the event of a national emergency), the Highway User Survey (which collects data on highway usage) and the Bicycle/Pedestrian Survey (which collects data on bicycle usage and on walking as transportation). Data collection for targeted surveys may be one time only or recurring.

The BTS Customer Satisfaction Survey was implemented in 1998. The resulting data identified customers who are served by the Bureau of Transportation Statistics; determined the kind of quality of services they want; and measured their level of satisfaction with existing services. The surveys covered by this request do not duplicate information currently being collected by any other agency or component within the Department of Transportation. The information to be collected by these surveys is not currently available in any other format or from any other source or combination of sources.

Burden Statement: The total annual respondent burden estimate is 8,700 hours. The number of respondents and average burden hour per response will vary with each survey.

Issued in Washington, DC, on July 13, 2005.

Michael P. Cohen,

*Assistant Director, Survey Programs,
Research and Innovative Technology
Administration, Bureau of Transportation
Statistics.*

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

July 8, 2005.

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 19, 2005 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0096.

Form Numbers: IRS Forms 1042, 1042-S and 1042-T.

Type of Review: Extension.

Title: Form 1042: Annual

Withholding Tax Return for U.S. Source Income of Foreign Persons; Form 1042-S: Foreign Person's U.S. Source Income Subject to Withholding; and Form 1042-T: Annual Summary and Transmittal of Forms 1042-S.

Description: Form 1042 is used by withholding agents to report tax withheld at source on certain income paid on nonresident alien individuals, foreign partnerships, and foreign corporations to the IRS. Form 1042-S is used by withholding agents to report income and tax withheld to payees. A copy of each 1042-S is filed magnetically or with /form 1042 for information reporting purposes. The IRS uses this information to verify that the correct amount of tax has been withheld and paid to the United States. Form 1042-T is used by withholding agents to transmit Forms 1042-S to the IRS.

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

Estimated Number of Respondents/Recordkeepers: 22,000.

Estimated Burden Hours Respondent/Recordkeeper:

Form	Record-keeping	Learning about the law or the form	Preparing the form	Copying, assembling, and sending the form to the IRS
1042	9 hr., 48 min.	2 hr., 25 min.	4 hr., 33 min.	32 min.
1042-S	0 min.	0 min.	25 min.	0 min.
1042-T	0 min.	0 min.	12 min.	0 min.

Frequency of Response: Annually.
Estimated Total Reporting/Recordkeeping Burden: 1,056,940 hours.

OMB Number: 1545-1393.

Regulation Project Number: EE-14-81 NPRM.

Type of Review: Extension.

Title: Deductions and Reductions in Earnings and profits (or Accumulated Profits) With Respect to Certain Foreign Deferred Compensation Plans Maintained by Certain Foreign Corporations or by Foreign Branches of Domestic Corporations.

Description: The regulation provides guidance regarding the limitations on deductions and adjustments to earnings and profits (or accumulated profits) for certain foreign deferred compensation plans. Respondents will be multinational corporations.

Respondents: Business and other for-profit.

Estimated Number of Respondents/Recordkeepers: 1,250.

Estimated Burden Hours Respondent/Recordkeeper: 508 hours.

Frequency of Response: On occasion.
Estimated Total Reporting/Recordkeeping Burden: 634,450 hours.

OMB Number: 1545-1484.

Regulation Project Number: REG-242282-97 Final (formerly INTL-62-90, INTL-32-90, INTL-52-86 and INTL 52-94).

Type of Review: Extension.

Title: General Revision of Regulations Relating to Withholding of Tax on U.S. Source Income Paid to Foreign Persons and Related Collection, Refunds, and Credits; Revision of Information Reporting and Backup Withholding Regulations; and Removal of

Regulations Under Part 35a and of Certain Regulations Under Income Tax Treaties.

Description: The regulations are needed to provide guidance relating to the withholding of income of nonresident alien individuals and foreign corporations.

Respondents: Business and other for-profit, Individuals or households, Not-for-profit institutions, Farms, Federal government, State, local or tribal government.

Estimated Number of Respondents/Recordkeepers: 1.

Estimated Burden Hours Respondent/Recordkeeper: 1 hour.

Frequency of Response: On occasion.
Estimated Total Reporting/Recordkeeping Burden: 1 hour.

OMB Number: 1545-1772.

Form Number: IRS Form 8717.

Type of Review: Extension.

Title: User Fee for Employee Plan/ determination Letter Request.

Description: The Omnibus Reconciliation Act of 1990 requires payment of a "user fee" with each application for a determination letter. Because of this requirement, the Form 8717 was created to provide filers the means to make payment and indicate the type of request.

Respondents: Business and other for-profit, Not-for-profit institutions.

Estimated Number of Respondents: 100,000.

Estimated Burden Hours Respondent: 3 hours, 24 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 341,000 hours.

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

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

Lois K. Holland,

Treasury PRA Clearance Officer.

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

July 13, 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 August 19, 2005 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-1677.

Regulation Project Number: REG0136311-01 Final.

Type of Review: Extension.

Title: Exclusions from Gross Income of Foreign Corporations.

Description: This document contains rules implementing the portions of section 883(a) and (c) of the Internal Revenue Code that relate to income derived by foreign corporations from the international operation of a ship or ships or aircraft. The rules provide, in general, that a foreign corporation organized in a qualified foreign country and engaged in the international operation of ships or aircraft shall exclude qualified income from gross income for purposes of United States Federal income taxation, provided that the corporation can satisfy certain ownership and related documentation requirements. This regulation describes these documentation requirements and the filing requirements necessary for a foreign corporation to claim a reciprocal exemption.

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

Estimated Number of Respondents/Recordkeepers: 16,400.

Estimated Burden Hours Respondent/Recordkeeper: 1 hour, 27 minutes.

Frequency of Response: On occasion, Annually, Other (certain shareholder information may be collection once every three years).

Estimated Total Reporting/Recordkeeping Burden: 23,900 hours.

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

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

Lois K. Holland,

Treasury PRA Clearance Officer.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

[REG-209827-96 and REG-111672-99]

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, REG-209827-96 and REG-111672-99 (TD 8834), Treatment of Distributions to Foreign Persons Under Sections 367(e)(1) and 367(e)(2) (§§ 1.367(e)-1, 1.367(e)-2 and 1.6038B-1).

DATES: Written comments should be received on or before September 19, 2005, to be assured of consideration.

ADDRESSES: Direct all written comments to Glenn Kirkland, Internal Revenue Service, room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the regulation should be directed to Larnice Mack, at (202) 622-3179, or at Internal Revenue Service, room 6512, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the Internet, at Larnice.Mack@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Treatment of Distributions to Foreign Persons Under Sections 367(e)(1) and 367(e)(2).

OMB Number: 1545-1487.

Regulation Project Number: REG-209827-96 and REG-111672-99.

Abstract: Sections 367(e)(1) and 367(e)(2) provide for gain recognition on certain transfers to foreign persons under sections 355 and 332. Section 6038B(a) requires U.S. persons transferring property to foreign persons in exchanges described in sections 332 and 355 to furnish information regarding such transfers. This information is used by the Internal Revenue Service to verify whether a taxpayer is entitled to an exemption from income tax.

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 Respondents: 217.

Estimated Time per Respondent: 11 hours, 23 minutes.

Estimated Total Annual Burden Hours: 2,471.

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