

*Description:* This report is used to monitor wine operations, ensure collection of wine tax revenue, and ensure wine is produced in accordance with law and regulations. This report also provides raw data for TTBs monthly statistical release on wine.

*Respondents:* Business of other for-profit.

*Estimated Number of Respondents:* 1,755.

*Estimated Burden Hours Per Respondent:* 1 hour, 6 minutes.

*Frequency of Response:* Other (monthly OR annually).

*Estimated Total Recordkeeping Burden:* 10,642 hours.

*OMB Number:* 1513-0103.

*Form Number:* TTB F 5200.24 (formerly TTB F 5220.5) and TTB F 5200.25 (formerly TTB F 5210.13).

*Type of Review:* Extension.

*Title:* Tobacco Bond—Surety (formerly Corporate Surety Bond-Tobacco Products and Cigarette Papers and Tubes), and Tobacco Bond-Collateral (formerly Collateral Bond-Tobacco Products and Cigarette Papers and Tubes).

*Description:* TTB requires a corporate surety bond or a collateral bond to ensure payment of the excise tax on tobacco products (TP) and cigarette paper and tubes (CP&T) removed from the factory or warehouse. These TTB forms identify the agreement to pay and the person from which TTB will attempt to collect any unpaid excise tax. Manufacturers of TP or CP&T, export warehouse proprietors and corporate sureties, if applicable, are the respondents for these forms and they are

filed with collateral sufficient to cover the excise tax on TP and CP&T.

*Respondents:* Business of other for-profit.

*Estimated Number of Respondents:* 15.

*Estimated Burden Hours Per*

*Respondent:* 1 hour, 40 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Recordkeeping Burden:* 25 hours.

*Clearance Officer:* Barbara M. Pearson, (202) 927-8527, Alcohol and Tobacco Tax and Trade Bureau, Room 200 East, 1310 G. Street, NW., Washington, DC 20005.

*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 18, 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 25, 2005 to be assured of consideration.

### Internal Revenue Service (IRS)

*OMB Number:* 1545-0049.

*Form Number:* IRS Form 990-BL, Schedule A (Form 990-BL), and Form 6069.

*Type of Review:* Extension.

*Title:* Form 990-BL: Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Persons; and Form 6069: Return of Excise Tax on Excess Contributions to Black Lung Benefit Trust under Section 4953 and Computation of Section 192 Deduction

*Description:* IRS uses Form 990-BL to monitor activities of black lung benefit trusts, and to collect excise taxes on these trusts and certain related persons if they engage in proscribed activities. The tax is figured on Schedule A and attached to Form 990-BL. Form 6069 is used by coal mine operators to figure the maximum deduction to a black lung benefit trust. If excess contributions are made, IRS uses the form to figure and collect the tax on excess contributions.

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

*Estimated Number of Respondents/Recordkeepers:* 22.

*Estimated Burden Hours Respondent/Recordkeeper:*

Form/Schedule	Recordkeeping	Learning about the law or the form	Preparing and sending the form to the IRS
990-BL .....	16 hr., 30 min .....	3 hr., 22 min .....	3 hr., 48 min.
Schedule A (Form 990-BL) .....	7 hr., 10 min .....	18 min .....	25 min.
6069 .....	6 hr. 10 min .....	1 hr., 17 min .....	1 hr., 27 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 563 hours.

*OMB Number:* 1545-0177.

*Form Number:* IRS Form 4684.

*Type of Review:* Extension.

*Title:* Casualties and Thefts.

*Description:* Form 4684 is used by taxpayers to compute their gain or loss from casualties or thefts, and to summarize such gains and losses. The data is used to verify that the correct gain or loss has been computed.

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

*Estimated Number of Respondents/Recordkeepers:* 170,000.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—1 hr., 58 min.

Learning about the law or the form—26 min.

Preparing the form—1 hr., 4 min.

Copying, assembling, and sending the form to the IRS—34 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 688,500 hours.

*OMB Number:* 1545-0235.

*Form Number:* IRS Form 730.

*Type of Review:* Extension.

*Title:* Monthly ax Return for Wagers.

*Description:* Form 730 is used to identify taxable wagers and collect the tax monthly. The information is used to determine if persons accepting wagers are correctly reporting the amount of wagers and paying the required tax.

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

*Estimated Number of Respondents/Recordkeepers:* 102,164.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—6 hr., 4 min.

Learning about the law or the form—47 min.

Preparing, copying, assembling, and sending the form to the IRS—56 min.

*Frequency of Response:* Monthly.  
*Estimated Total Reporting/*  
*Recordkeeping Burden:* 384,291 hours.

*OMB Number:* 1545-0415.

*Form Number:* IRS Form W-4P.

*Type of Review:* Extension.

*Title:* Withholding Certificate for Pension or Annuity Payments.

*Description:* Form W-4P is used by the recipients of pension or annuity payments to designate the number of withholding allowances he or she is claiming, and additional amount to be withheld, or to elect that no tax be withheld, so that the payer can withhold the proper amount.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/*  
*Recordkeepers:* 12,000,000.

*Estimated Burden Hours Respondent/*  
*Recordkeeper:*

Recordkeeping—26 min.

Learning about the law or the form—22 min.

Preparing and sending the form—59 min.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 21,720,000 hours.

*OMB Number:* 1545-1385.

*Regulatory Project Number:* GL-238-88 Final.

*Type of Review:* Extension.

*Title:* Preparer Penalties—Manual Signature Requirement.

*Description:* The reporting requirements affect returns preparers of fiduciary returns. They will be required to submit a list of the names and identifying number of all fiduciary returns which are being filed with a facsimile signature of the returns preparer.

*Respondents:* Business and other for-profit.

*Estimated Number of Respondents/*  
*Recordkeepers:* 20,000.

*Estimated Burden Hours Respondent/*  
*Recordkeeper:* 1 hour, 17 minutes.

*Frequency of Response:* Annually.

*Estimated Total Reporting/*  
*Recordkeeping Burden:* 25,825 hours.

*OMB Number:* 1545-1490.

*Regulation Project Number:* FI-28-96 Final.

*Type of Review:* Extension.

*Title:* Arbitrage Restrictions on Tax-Exempt Bonds.

*Description:* The recordkeeping requirements are necessary for the Service to determine that an issuer of tax-exempt bonds has not paid more than fair market value for non-purpose investments under section 148 of the Internal Revenue Code.

*Respondents:* Not-for-profit institutions, State, local or tribal government.

*Estimated Number of Respondents/*  
*Recordkeepers:* 1,400.

*Estimated Burden Hours Respondent/*  
*Recordkeeper:* 1 hour.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 1,425 hours.

*OMB Number:* 1545-1938.

*Revenue Procedure Number:* Revenue Procedure 2005-23.

*Type of Review:* Extension.

*Title:* Limit of Retroactive Application.

*Description:* This revenue procedure provides a method for limiting the retroactive application of the decision in *Central Laborer's Pension Fund v. Heinz* if an affected participant is given the opportunity to elect retroactively the commencement of the payment of benefits as of June 7, 2004 (or the date the participant first became eligible to commence payment of benefits, if later). The election period for affected participants is at least a sixth month

that commences within a reasonable time period after affected participants receive proper notification of the option.

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

*Estimated Number of Recordkeepers:* 285.

*Estimated Burden Hours*

*Recordkeeper:* 1 hour.

*Frequency of Response:* On occasion.

*Estimated Total Recordkeeping*

*Burden:* 142,500 hours.

*OMB Number:* 1545-1939.

*Notice Number:* Notice 2005-32.

*Type of Review:* Extension.

*Title:* Notification Requirement for Transfer of Partnership Interest in Electing Investment Partnership (EIP).

*Description:* If a partnership interest in an EIP is transferred in a sale or exchange or upon the death or partnership, the transferor must notify the transferee and the EIP in writing.

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

*Estimated Number of Respondents/*  
*Recordkeepers:* 266,400.

*Estimated Burden Hours Respondent/*  
*Recordkeeper:* 2 hours, 4 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 552,100 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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