

on weekdays from 10 a.m. to 5 p.m. except Federal Holidays.

c. *Electronically*: by logging onto the Federal Docket Management System (FDMS) Web site at <http://www.regulations.gov/>. Follow the online instructions for submitting comments. Comments may also be faxed to 1-202-493-2251.

Comments must be written in the English language, and be no greater than 15 pages in length, although there is no limit to the length of necessary attachments to the comments. If comments are submitted in hard copy form, please ensure that two copies are provided. If you wish to receive confirmation that your comments were received, please enclose a stamped, self-addressed postcard with the comments. Note that all comments received will be posted without change to <http://www.regulations.gov/>, including any personal information provided.

Documents submitted to a docket may be viewed by anyone at the address and times given above. The documents may also be viewed on the Internet at <http://www.regulations.gov/> by following the online instructions for accessing the dockets. DOT's complete Privacy Act Statement is available for review in the **Federal Register** published on April 11, 2000 (65 FR 19477-78).

The petition, supporting materials, and all comments received before the close of business on the closing date indicated below will be filed and will be considered. All comments and supporting materials received after the closing date will also be filed and will be considered to the extent possible. When the petition is granted or denied, notice of the decision will be published in the **Federal Register** pursuant to the authority indicated below.

Comment closing date: May 27, 2008.

Authority: (49 U.S.C. 30118, 30120; delegations of authority at CFR 1.50 and 501.8)

Issued on: April 18, 2008.

Claude H. Harris,
*Director, Office of Vehicle, Safety
Compliance.*

[FR Doc. E8-8991 Filed 4-24-08; 8:45 am]

BILLING CODE 4910-59-P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

April 18, 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, and 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

Dates: Written comments should be received on or before May 27, 2008 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-1548.

Type of Review: Extension.

Title: Revenue Procedure 2003-45 Late Election Relief for S Corporations; Revenue Procedure 2004-48, Deemed Corporate Election for Late Electing S Corporations.

Description: The IRS will use the information provided by taxpayers under this revenue procedure to determine whether relief should be granted for the relevant late election.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 50,000 hours.

OMB Number: 1545-1395.

Type of Review: Extension.

Title: Consent to Extend the Time to Assess Tax Under Section 367-Gain Recognition Agreement.

Form: 8838.

Description: Form 8838 is used to extend the statute of limitations for U.S. persons who transfer stock or securities to a foreign corporation. The form is filed when the transferor makes a gain recognition agreement. This agreement allows the transferor to defer the payment of tax on the transfer. The IRS uses Form 8838 so that it may assess tax against the transferor after the expiration of the original statute of limitations.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 5,482 hours.

OMB Number: 1545-1912.

Type of Review: Extension.

Title: Election of Partnership Level Tax Treatment.

Form: 8893.

Description: IRC section 6231(a)(1)(B)(ii) allows small partnerships to elect to be treated under the unified audit and litigation procedures. Form 8893 will allow IRS to better track these elections by providing a standardized format for this election.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 227 hours.

OMB Number: 1545-1757.

Type of Review: Extension.

Title: REG-105344-01 (Final) Disclosure of Returns and Return Information by Other Agencies.

Description: In general, under the regulations, the IRS is permitted to authorize agencies with access to returns and return information under section 6103 of the Internal Revenue Code to redisclose returns and return information based on a written request and with the Commissioner's approval, to any authorized recipient set forth in Code section 6103, subject to the same conditions and restrictions, and for the same purposes, as if the recipient had received the information from the IRS directly.

Respondents: Federal Government.

Estimated Total Burden Hours: 11 hours.

OMB Number: 1545-1760.

Type of Review: Extension.

Title: Payments From Qualified Education Programs (Under Sections 529 and 530).

Form: 1099-Q.

Description: Form 1099-Q is used to report distributions from private and state qualified tuition programs as required under Internal Revenue Code sections 529 and 530.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 33,000 hours.

OMB Number: 1545-0416.

Type of Review: Revision.

Title: Election by a Small Business Corporation.

Form: 2553.

Description: Form 2553 is filed by a qualifying corporation to elect to be an S corporation as defined in Code section 1361. The information obtained is necessary to determine if the election should be accepted by the IRS. When the election is accepted, the qualifying corporation is classified as an S corporation and the corporation's income is taxed to the shareholders of the corporation.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 8,190,000 hours.

OMB Number: 1545-1626.

Type of Review: Extension.

Title: U.S. Return of Income for Electing Large Partnerships (Form 1065-B), Partner's Share of Income (Loss) From an Electing Large Partnership (Schedule K-1).

Form: 1065-B, Schedule K-1.

Description: Code sections 771-777 allow large partnerships to elect to file a simplified return which requires fewer items to be reported to partners.

Respondents: Businesses and other for-profits.

Estimated Total Burden Hours: 487,225 hours.

OMB Number: 1545-1465.

Type of Review: Extension.

Title: PS-54-94 (Final) Environmental Settlement Funds—Classification.

Description: Section 7701 and the regulations thereunder classify entities for federal tax purposes as partnerships, associations, and trusts. Section 671 requires a grantor treated as an owner of a portion of a trust to include items in income. This regulation provides reporting rules.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 2,000 hours.

OMB Number: 1545-1915.

Type of Review: Extension.

Title: Notice 2005-04, Fuel Tax Guidance, Request for Comments.

Description: This notice provides guidance on certain excise Code provisions that were added or effected by the American Jobs Creation Act of 2004, Public Law 108-357. The information will be used by the IRS to verify that the proper amount of tax is reported, excluded, refunded, or credited.

Respondents: Businesses or other for-profit institutions

Estimated Total Burden Hours: 76,190 hours.

OMB Number: 1545-1420.

Type of Review: Extension.

Title: Claim for Refund of Excise Taxes.

Forms: 8849, Schedules 1, 2, 3, 5, 6, 8.

Description: IRC sections 6402, 6404, 6511 and sections 301.6402-2, 301.6404-1, and 301.6404-3 of the regulations, allow for refunds of taxes (except income taxes) or refund, abatement, or credit of interest, penalties, and additions to tax in the event of errors or certain actions by IRS. Form 8849 is used by taxpayers to claim refunds of excise taxes.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 3,032,610 hours.

OMB Number: 1545-0143.

Type of Review: Extension.

Title: Heavy Highway Vehicle Use Tax Return.

Form: 2290.

Description: Form 2290 is used to compute and report the tax imposed by

section 4481 on the highway use of certain motor vehicles. The information is used to determine whether the taxpayer has paid the correct amount of tax.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 27,548,640 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.

Robert Dahl,

Treasury PRA Clearance Officer.

[FR Doc. E8-9029 Filed 4-24-08; 8:45 am]

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DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

Proposed Information Collections; Comment Request

AGENCY: Alcohol and Tobacco Tax and Trade Bureau (TTB), Treasury.

ACTION: Notice and request for comments.

SUMMARY: As part of our continuing effort to reduce paperwork and respondent burden, and as required by the Paperwork Reduction Act of 1995, we invite comments on the proposed or continuing information collections listed below in this notice.

DATES: We must receive your written comments on or before June 24, 2008.

ADDRESSES: You may send comments to Mary A. Wood, Alcohol and Tobacco Tax and Trade Bureau, at any of these addresses:

- P.O. Box 14412, Washington, DC 20044-4412;
- 202-927-8525 (facsimile); or
- formcomments@ttb.gov (e-mail).

Please send separate comments for each specific information collection listed below. You must reference the information collection's title, form, or recordkeeping requirement number, and OMB number (if any) in your comment. If you submit your comment via facsimile, send no more than five 8.5 x 11 inch pages in order to ensure electronic access to our equipment.

FOR FURTHER INFORMATION CONTACT: To obtain additional information, copies of the information collection and its instructions, or copies of any comments

received, contact Mary A. Wood, Alcohol and Tobacco Tax and Trade Bureau, P.O. Box 14412, Washington, DC 20044-4412; or telephone 202-927-8210.

SUPPLEMENTARY INFORMATION:

Request for Comments

The Department of the Treasury and its Alcohol and Tobacco Tax and Trade Bureau, as part of their continuing effort to reduce paperwork and respondent burden, invite the general public and other Federal agencies to comment on the proposed or continuing information collections listed below in this notice, as required by the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*).

Comments submitted in response to this notice will be included or summarized in our request for Office of Management and Budget (OMB) approval of the relevant information collection. All comments are part of the public record and subject to disclosure. Please not do include any confidential or inappropriate material in your comments.

We invite comments on: (a) Whether this information collection is necessary for the proper performance of the agency's functions, including whether the information has practical utility; (b) the accuracy of the agency's estimate of the information collection's burden; (c) ways to enhance the quality, utility, and clarity of the information collected; (d) ways to minimize the information collection's burden 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 the requested information.

Information Collections Open for Comment

Currently, we are seeking comments on the following records and forms:

Title: Applications—Volatile Fruit-Flavor Concentrate Plants, TTB REC 5520/2.

OMB Number: 1513-0006.

TTB Form Number: 5520.3.

TTB Recordkeeping Requirement Number: 5520/2.

Abstract: Persons who wish to establish premises to manufacture volatile fruit-flavor concentrates are required to file an application and keep records to support the manufacture of these concentrates. Persons who wish to amend their activities must also file an application and keep records. TTB uses the application information to identify persons responsible for such