

**DEPARTMENT OF TRANSPORTATION****Federal Aviation Administration**

[Policy Statement No. ANM-03-117-09]

**Guidance for Demonstration of System, Hardware, and Software Development Assurance Levels on Transport Category Airplanes****AGENCY:** Federal Aviation Administration (FAA), DOT.**ACTION:** Notice of final policy.

**SUMMARY:** The Federal Aviation Administration (FAA) announces the availability of policy on guidance for demonstration of software, hardware, and software development assurance levels on transport category airplanes.

**DATES:** The policy was issued by the Transport Airplane Directorate on January 15, 2004.

**FOR FURTHER INFORMATION CONTACT:** Linh Le, Federal Aviation Administration, Transport Airplane Directorate, Transport Standards Staff, Safety Management Branch, ANM-117, 1601 Lind Avenue SW., Renton, WA 98055-4056; telephone (425) 227-1105; fax (425) 227-1100; e-mail: [linh.le@faa.gov](mailto:linh.le@faa.gov).

**SUPPLEMENTARY INFORMATION:****Discussion of Comments**

A notice of proposed policy was published in the **Federal Register** on February 25, 2003 (68 FR 8794). Six commenters responded to the request for comments.

**Background**

The policy clarifies FAA certification policy on determination of system development assurance levels, hardware design assurance levels, and software levels for transport category airplanes.

The policy, as well as the disposition of public comments received, is available on the Internet at the following address: <http://www.airweb.faa.gov/rgl>. If you do not have access to the Internet, you can obtain a copy of the policy by contacting the person listed under **FOR FURTHER INFORMATION CONTACT**.

Issued in Renton, Washington, on January 15, 2004.

**Ali Bahrami,**

*Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.*

[FR Doc. 04-2201 Filed 2-2-04; 8:45 am]

**BILLING CODE 4910-13-M****DEPARTMENT OF THE TREASURY****Submission for OMB Review; Comment Request**

January 22, 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 March 4, 2004, to be assured of consideration.

**Bureau of the Public Debt (PD)***OMB Number:* 1535-0120.*Form Number:* PD F 5366, PD F 5354 and PD F 5367.*Type of Review:* Extension.*Title:* FHA New Account Request, Transaction Request, and Transfer Request.*Description:* Used to establish account, change information on account, and transfer ownership.*Respondents:* Individuals or households, business or other for-profit.*Estimated Number of Respondents:* 600.*Estimated Burden Hours Per Respondent:* 10 minutes.*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden Hours:* 102 hours.*Clearance Officer:* Vicki S. Thorpe, (304) 480-6553, Bureau of the Public Debt, 200 Third Street, Parkersburg, West VA 26106-1328.*OMB Reviewer:* Joseph F. Lackey, Jr., (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.**Lois K. Holland,***Departmental Reports, Management Officer.*

[FR Doc. 04-2141 Filed 2-2-04; 8:45 am]

**BILLING CODE 4810-39-P****DEPARTMENT OF THE TREASURY****Submission for OMB Review; Comment Request**

January 22, 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, Pub. L. 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 March 4, 2004.

**Internal Revenue Service (IRS)***OMB Number:* 1545-0007.*Form Number:* IRS Form T.*Type of Review:* Extension.*Title:* Forest Activities Schedule.

*Description:* Form T is filed by individuals and corporations to report income and deductions from the timber business. The IRS uses Form T to determine if the correct amount of income and deduction are reported.

*Respondents:* Business or other for-profit, individuals or households.*Estimated Number of Respondents/Recordkeepers:* 37,000.*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping .....	32 hr., 45 min.
Learning about the law or the form.	42 min.
Preparing and sending the form to the IRS.	1 hr., 15 min.

*Frequency of Response:* Annually.*Estimated Total Reporting/**Recordkeeping Burden:* 1,284,640 hours.*OMB Number:* 1545-0742.*Regulation Project Number:* EE-111-80 Final.*Type of Review:* Extension.*Title:* Public Inspection of Exempt Organizations Return.

*Description:* Section 6104(b) authorizes the Service to make available to the public the return required to be filed by exempt organizations. The information requested in Treasury Regulations section 301.6104(b)-1(b)(4) is necessary in order for the Service not to disclose confidential business information furnished by businesses which contribute to exempt black lung trusts.

*Respondents:* Business or other for-profit.*Estimated Number of Respondents:* 22.*Estimated Burden Hours Per Respondent:* 1 hour.*Frequency of Response:* Annually.*Estimated Total Reporting Burden:* 22 hours.

OMB Number: 1545-1458.

Regulation Project Number: REG-209835-86 Final.

Type of Review: Extension.

Title: Computation of Foreign Taxes Deemed Paid Under Section 902 Pursuant to a Pooling Mechanism for Undistributed Earnings and Foreign Taxes.

Description: These regulations provide rules for computing foreign taxes deemed paid under section 902. The regulations affect foreign corporations and their U.S. corporate shareholders.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 1.

Estimated Burden Hours Per Respondent: 1 hour.

Frequency of Response: Annually.

Estimated Total Reporting Burden: 1 hour.

OMB Number: 1545-1590.

Regulation Project Number: REG-251698-96 Final.

Type of Review: Extension.

Title: Subchapter S Subsidiaries.

Description: The IRS will use the information provided by taxpayers to determine whether a corporation should be treated as an S corporation, a C corporation, or an entity that is disregarded for federal tax purposes. The collection of information covered in the regulation is necessary for a taxpayer to obtain, retain, or terminate S corporation treatment.

Respondents: Business or other for-profit, individuals or households, farms.

Estimated Number of Respondents/Recordkeepers: 10,660.

Estimated Burden Hours Per Respondent/Recordkeeper: 57 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 10,110 hours.

Clearance Officer: Robert M. Coar, (202) 622-3579, Internal Revenue Service, Room 6411, 1111 Constitution Avenue, NW., Washington, DC 20224.

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

Lois K. Holland,

Treasury PRA Clearance Officer.

[FR Doc. 04-2142 Filed 2-2-04; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Forms 1023 and 872-C

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 Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code and Form 872-C, Consent Fixing Period of Limitation Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code.

DATES: Written comments should be received on or before April 5, 2004 to be assured of consideration.

ADDRESSES: Direct all written comments to Glenn P. 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 forms and instructions should be directed to Carol Savage at Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622-3945, or through the Internet at [carol.a.savage@irs.gov](mailto:carol.a.savage@irs.gov).

#### SUPPLEMENTARY INFORMATION:

Title: Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code (Form 1023), and Consent Fixing Period of Limitation Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code (Form 872-C).

OMB Number: 1545-0056.

Form Numbers: 1023 and 872-C.

Abstract: Form 1023 is filed by applicants seeking Federal income tax exemption as organizations described in section 501(c)(3) of the Internal Revenue Code. IRS uses the information to determine if the applicant is exempt and whether the applicant is a private foundation. Form 872-C extends the statute of limitations for assessing tax under Code section 4940.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Not-for-profit institutions.

Estimated Number of Respondents: 29,409.

Estimated Time Per Respondent: 70 hours, 22 minutes.

Estimated Total Annual Burden Hours: 2,069,267.

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: January 27, 2004.

Glenn P. Kirkland,

IRS Reports Clearance Officer.

[FR Doc. 04-2079 Filed 2-2-04; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Forms 8282 and 8283

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.