

**Review**

Opportunity for formal review of this Emergency Order will be provided in accordance with 49 U.S.C. 20104(b) and 5 U.S.C. 554. Administrative procedures governing such review are found at 49 CFR part 211. See 49 CFR 211.47, 211.71, 211.73, 211.75, and 211.77.

Issued in Washington, DC on April 27, 2004.

**Allan Rutter,**

*Federal Railroad Administrator.*

[FR Doc. 04-9947 Filed 4-29-04; 8:45 am]

BILLING CODE 4910-06-P

**DEPARTMENT OF THE TREASURY****Submission for OMB Review;  
Comment Request**

April 20, 2004.

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 June 1, 2004, to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-0181.

*Form Number:* IRS Form 4768.

*Type of Review:* Extension.

*Title:* Application for Extension of Time to File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes.

*Description:* Form 4768 is used by estates to request an extension of time to file an estate (and GST) taxes and to explain why the extension should be granted. IRS uses the information to decide whether the extension should be granted.

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

*Estimated Number of Respondents/Recordkeepers:* 18,500.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—26 min.

Learning about the law or the form—22 min.

Preparing the form—43 min.

Copying, assembling, and sending the form to the IRS—24 min.

*Frequency of response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 36,075 hours.

*OMB Number:* 1545-0959.

*Regulation Project Number:* LR-213-76 Final.

*Type of Review:* Extension.

*Title:* Estate and Gift Taxes; Qualified Disclaimers of Property.

*Description:* Section 2518 allows a person to disclaim an interest in property received by gift or inheritance. The interest is treated as if the disclaimant never received or transferred such interest for Federal gift tax purposes. A qualified disclaimer must be in writing and delivered to the transferor or trustee.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 2,000.

*Estimated Burden Hours Respondent:* 30 minutes.

*Frequency of response:* On occasion.

*Estimated Total Reporting Burden:* 1,000 hours.

*OMB Number:* 1545-1038.

*Form Number:* IRS Form 8703.

*Type of Review:* Extension.

*Title:* Annual Certification of a Residential Rental Project.

*Description:* Operators of qualified residential projects will use this form to certify annually that their projects meet the requirements of Internal Revenue Code (IRC) section 142(d). Operators are required to file this certification under section 142(d)(7).

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 6,000.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—3 hr., 49 min.

Learning about the law or the form—1 hr., 17 min.

Preparing and sending the form to the IRS—1 hr., 24 min.

*Frequency of response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 39,180 hours.

*OMB Number:* 1545-1579.

*Notice Number:* Notice 98-1.

*Regulation Project Number:* REG-108639-99 NPRM.

*Type of Review:* Extension.

*Title:* Notice 98-1:

Nondiscrimination; and REG-108639-99 NPRM: Retirement Plans; Cash or Deferred Arrangements Under section 401(k) and Matching Contributions or Employee Contributions Under section 401(m).

*Description:* The notice and regulation provide guidance for discrimination testing under section 401(k) and (m) of the Internal Revenue Code as amended

by section 1433(c) and (d) of the Small Business Job Protection Act of 1996. The guidance is directed to employers maintaining retirement plans subject to these Code sections.

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

*Estimated Number of Recordkeepers:* 147,000.

*Estimated Burden Hours*

*Recordkeeper:* 20 minutes.

*Estimated Total Recordkeeping Burden:* 49,000 hours.

*OMB Number:* 1545-1580.

*Regulation Project Number:* REG-105885-99 Final.

*Type of Review:* Extension.

*Title:* Compensation Deferred Under Eligible Deferred Compensation Plans.

*Description:* REG-105885-99 provides guidance regarding the trust requirements for certain eligible deferred compensation plans enacted in the Small Business Job Protection Act of 1996.

*Respondents:* State, local or tribal government.

*Estimated Number of Respondents/Recordkeepers:* 10,260.

*Estimated Burden Hours Respondent/Recordkeeper:* 1 hour, 2 minutes.

*Frequency of response:* Other (one time).

*Estimated Total Reporting/Recordkeeping Burden:* 10,600 hours.

*OMB Number:* 1545-1736.

*Revenue Procedure Number:* Revenue Procedure 2001-24.

*Type of Review:* Extension.

*Title:* Advanced Insurance Commissions.

*Description:* Insurance companies that want to obtain automatic consent to change their method of accounting for cash advances that qualify as loans to their agents must attach a statement to their Federal income tax return.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 5,270.

*Estimated Burden Hours Respondent:* 15 minutes.

*Frequency of response:* Other (once).

*Estimated Total Reporting Burden:* 1,318 hours.

*OMB Number:* 1545-1872.

*Form Number:* IRS Form 4506-T.

*Type of Review:* Extension.

*Title:* Request for Transcript of Tax Return.

*Description:* 26 U.S.C. 7513 allows for taxpayers to request a copy of a tax return or return information. Form 4506-T is used by a taxpayer to request a copy of Federal Tax information, other than a return. The information provided will be used to search the taxpayers account and provide the requested

information; and to ensure that the requester is the taxpayer or someone authorized by the taxpayer.

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

*Estimated Number of Respondents/Recordkeepers:* 720,000.

*Estimated Burden Hours Respondent/Recordkeeper:*

Learning about the law or the form—10 min.

Preparing the form—12 min.

Copying, assembling, and sending the form to the IRS—20 min.

*Frequency of response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 555,600 hours.

*Clearance Officer:* Glenn P. Kirkland, (202) 622-3428, Internal Revenue Service, Room 6411-03, 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. 04-9815 Filed 4-29-04; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

April 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 June 1, 2004, to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0232.

*Form Number:* IRS Form 6497.

*Type of Review:* Extension.

*Title:* Information Return of Nontaxable Energy Grants or Subsidized Energy Financing.

*Description:* Form 6497 is used by any governmental agency or its agents that

make nontaxable grants or subsidized financing for energy conservation or production programs. We use the information from the form to ensure that recipients have not claimed tax credits or other benefits with respect to the grant or subsidized financing (no "double dipping").

*Respondents:* Business or other for-profit, Federal Government, State, local or tribal government.

*Estimated Number of Respondents/Recordkeepers:* 250.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—2 hr., 52 min.

Learning about the law or the form—24 min.

Preparing, copying, and sending the form to the IRS—27 min.

*Frequency of response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 933 hours.

*OMB Number:* 1545-0242.

*Form Number:* IRS Form 6197.

*Type of Review:* Extension.

*Title:* Gas Guzzler Tax.

*Description:* Form 6197 is used to compute the gas guzzler tax on automobiles whose fuel economy does not meet certain standards for fuel economy. The tax is reported quarterly on Form 720. Form 6197 is filed each quarter with Form 720 for manufacturers. Individuals can make a one-time filing if they import a gas guzzler auto for personal use. The IRS uses the information to verify computation of the tax and compliance with the law.

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

*Estimated Number of Respondents/Recordkeepers:* 605.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—4 hr., 18 min.

Learning about the law or the form—12 min.

Preparing and sending the form to the IRS—16 min.

*Frequency of response:* Quarterly, Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 2,892 hours.

*OMB Number:* 1545-0763.

*Regulation Project Number:* LR-200-76 Final.

*Type of Review:* Extension.

*Title:* Qualified Conservation Contributions.

*Description:* The information is necessary to comply with various substantive requirements of section 170(h), which describes situations in which a taxpayer is entitled to an income tax deduction for a charitable contribution for conservation purposes of a partial interest in real property.

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

*Estimated Number of Recordkeepers:* 1,000.

*Estimated Burden Hours*

*Recordkeeper:* 1 hour, 15 minutes.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 1,250 hours.

*OMB Number:* 1545-1117.

*Notice Number:* Notice 89-61.

*Type of Review:* Extension.

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

*Description:* The notice sets forth procedures to be followed in petitioning the Secretary to modify the list of taxable substances in section 4672(a)(3).

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 100.

*Estimated Burden Hours Respondent:* 1 hour.

*Estimated Total Reporting Burden:* 100 hours.

*OMB Number:* 1545-1574.

*Form Number:* IRS Form 1098-T.

*Type of Review:* Extension.

*Title:* Tuition Payments Statement.

*Description:* Section 6050S of the Internal Revenue Code require eligible education institutions to report certain information regarding tuition payments to the IRS and to students. Form 1098-T has been developed to meet this requirement.

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

*Estimated Number of Respondents/Recordkeepers:* 7,000.

*Estimated Burden Hours Respondent/Recordkeeper:* 13 minutes.

*Frequency of response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 4,848,090 hours.

*OMB Number:* 1545-1578.

*Regulation Project Number:* REG-106542-98 Final.

*Type of Review:* Extension.

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

*Description:* REG-106542-98 and Revenue Procedure 98-13 relate to an election to have certain revocable trusts treated and taxed as part of an estate, and provides procedures and requirements for making the section 645 election.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 10,000.

*Estimated Burden Hours Respondent:* 30 minutes.

*Frequency of response:* Other (once).