

## ESTIMATED BURDEN HOURS PER RESPONDENT/RECORDKEEPER:

Form/notice	Recordkeeping	Learning about the law or the form	Preparing the form
5304-SIMPLE .....	3 hr., 37 min .....	2 hr., 25 min .....	46 min
5305-SIMPLE .....	3 hr., 37 min .....	2 hr., 25 min .....	46 min
Notice 98-4 .....	15 min.		

*Frequency of Response:* On occasion.  
*Estimated Total Reporting/*  
*Recordkeeping Burden:* 2,127,000 hours.

*OMB Number:* 1545-1539.

*Regulation Project Number:* REG-208172-91 Final.

*Type of Review:* Extension.

*Title:* Basis Reduction Due to Discharge of Indebtedness.

Description: The IRS will use the information provided by taxpayers owning interests in partnerships and owning section 1221(I) real property to verify compliance with sections 1017(b)(3)(C), 1017(b)(3)(E), 1017(b)(3)(F), and 1017(b)(4)(X).

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

*Estimated Number of Respondents/Recordkeepers:* 2,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 1,000.

*Frequency of Response:* On occasion.  
*Estimated Total Recordkeeping*

*Burden:* 10,000 hours.

*Clearance Officer:* Glenn Kirkland, Internal Revenue Service, Room 6411-03, 1111 Constitution Avenue, NW., Washington, DC 20224, (202) 622-3428.

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

**Mary A. Able,**

*Departmental Reports Management Officer.*  
 [FR Doc. 03-9614 Filed 4-17-03; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

April 14, 2003.

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 May 19, 2003 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0274.

*Form Number:* IRS Form 2163(c).

*Type of Review:* Extension.

*Title:* Employment—Reference Inquiry.

Description: Form 2163(c) is used by IRS to verify past employment and to question listed and developed references as to the character and integrity of current and potential IRS employees. The information received is incorporated into a report on which a security determination is based.

*Respondents:* Business or other for-profit, Individual or households, Not-for-profit institutions, Farms, Federal Government, State, Local or Tribal Government.

*Estimated Number of Respondents:* 20,000.

*Estimated Burden Hours Per Respondent:* 12 minutes.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting/*

*Recordkeeping Burden:* 4,000 hours.

*OMB Number:* 1545-1520.

*Revenue Procedure Numbers:* 2003-4, 2003-5, 2003-6 and 2003-8.

*Type of Review:* Extension.

*Title:* Revenue Procedure 2003-4: Letter Rulings. Revenue Procedure 2003-5: Technical Advice.

Revenue Procedure 2003-6: Determination Letters.

Revenue Procedure 2003-8: User Fees.

Description: The information requested in Revenue Procedure 2003-4, Revenue Procedure 2003-5, Revenue Procedure 2003-6 and Revenue Procedure 2003-8 is required to enable the Office of the Division Commissioner (Tax Exempt and Government Entities) of the Internal Revenue Service to give advice on filing letter ruling, determination letter, and technical advice requests, to process such requests, and to determine the amount of any user fees.

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

for-profit institutions, Farms, State, Local or Tribal Government.

*Estimated Number of Respondents:* 83,068.

*Estimated Burden Hours Per Respondent:* 2 hours, 8 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/*  
*Recordkeeping Burden:* 177,986 hours.

*OMB Number:* 1545-1535.

*Revenue Procedure Number:* Revenue Procedure 97-19.

*Type of Review:* Extension.

*Title:* Timely Mailing Treated as Timely Filing.

Description: Revenue Procedure 97-19 provides the criteria that will be used by the IRS to determine whether a private delivery service qualifies as a designated Private Delivery Service under section 7502 of the Internal Revenue Code.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 5.

*Estimated Burden Hours Per Respondent:* 613 hours, 48 minutes.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden:* 3,069 hours.

*OMB Number:* 1545-1605.

*Revenue Ruling Number:* Revenue Ruling 2000-8.

*Type of Review:* Extension.

*Title:* Negative Elections in Section 401(k) Plans.

Description: Revenue Ruling 2000-8 describes certain criteria that must be met before an employee's compensation can be reduced and contributed to an employer's section 401(k) plan in the absence of an affirmative election by the employee.

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

*Estimated Number of Respondents:* 1,500.

*Estimated Burden Hours Per Respondent:* 1 hour, 10 minutes.

*Frequency of Response:* On occasion, Annually.

*Estimated Total Reporting Burden:* 1,750 hours.

*OMB Number:* 1545-1674.

*Revenue Procedure Number:* Revenue Procedure 2000-20.

*Type of Review:* Extension.

*Title:* Master and Prototype Plans.

*Description:* The master and prototype procedure sets forth the procedures for sponsors of master and prototype pension, profit-sharing and annuity plans to request an opinion letter from the Internal Revenue Service that the form of a master or prototype plan meets the requirements of section 401(a) of the Internal Revenue Code. The information requested in sections 5.14, 9.11, 12.02, 12.03, 15.02, 17.02, 18.06, 19.02 and 19.09 of the master and prototype revenue procedure is in addition to the information required with Forms 4461 (Application for Approval of Master of Prototype Defined Contribution Plan), 4461-A (Application for Approval of Master or Prototype Defined Benefit Plan), 4461-B (Application for approval of Master or Prototype or Plan (Master Submitter Adopting Sponsor)). This information is needed in order to enable the Employee Plans function of the Service's Tax Exempt and Government Entities Division to issue an opinion letter.

*Respondents:* Business or other for-profit, Individuals or households, Not-for-profit institutions, Farms, State, Local or Tribal Government.

*Estimated Number of Respondents:* 266,530.

*Estimated Burden Hours Per*

*Respondent:* 1 hour, 32 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 408,563 hours.

*Clearance Officer:* Glenn Kirkland, Internal Revenue Service, Room 6411-03, 1111 Constitution Avenue, NW., Washington, DC 20224, (202) 622-3428.

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

**Lois K. Holland,**

*Departmental Reports Management Officer.*

[FR Doc. 03-9615 Filed 4-17-03; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

April 14, 2003.

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 May 19, 2003, to be assured of consideration.

#### Bureau of the Public Debt (PD)

*OMB Number:* 1535-0060.

*Form Number:* PD F 2488-1.

*Type of Review:* Extension.

*Title:* Certificate By Legal Representative(s) of Decedent's Estate, During Administration, of Authority to Act and Request Payment and/or Make Distribution Where Estate Holds No More Than \$1,000 (face amount) U.S. Savings and Retirement Securities, Excluding Checks Representing Interest.

*Description:* PD F 2488-1 is used by legal representatives of decedent's estate to establish authority to act and to request disposition of securities.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 6,300.

*Estimated Burden Hours Per Respondent:* 15 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden Hours:* 1,575 hours.

*OMB Number:* 1535-0118.

*Form Number:* PD F 5336.

*Type of Review:* Extension.

*Title:* Application for Disposition.

*Description:* PD F 5336 is used by person(s) entitled to a decedent's estate not being administered to request payment or reissue of Savings Bonds/ Notes and/or related checks.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 80,000.

*Estimated Burden Hours Per Respondent:* 30 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden Hours:* 40,000 hours.

*Clearance Officer:* Vicki S. Thorpe, Bureau of the Public Debt, 200 Third Street, Parkersburg, West VA 26106-1328, (304) 480-6553.

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

**Mary A. Able,**

*Departmental Reports Management Officer.*

[FR Doc. 03-9616 Filed 4-17-03; 8:45 am]

**BILLING CODE 4810-39-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

April 11, 2003.

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 Officers 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 May 19, 2003, to be assured of consideration.

#### Internal Revenue Service (IRS) and Financial Crimes Enforcement Network (FinCEN)

*OMB Numbers:* 1545-0892 and 1506-0018.

*Form Numbers:* IRS Form 8300 and FinCEN Form 8300.

*Type of Review:* Revision.

*Title:* Report of Cash Payments Over \$10,000 Received in a Trade or Business.

*Description:* Anyone in a trade or business who, in the course of such trade or business, receives more than \$10,000 in cash or foreign currency in one or more related transactions must report it to the IRS and provide a statement to the payor. Any transaction which must be reported under title 31 on Form 4789 is exempted from reporting the same transaction on Form 8300.

The USA Patriot Act of 2001 (Pub. L. 107-56) authorized the Financial Crimes Enforcement Network to collect the information reported on Form 8300. In a joint effort to develop a dual use form, IRS and FinCEN worked together to ensure that the transmission of the data collected to FinCEN on Forms 8300 does not violate the provisions of section 6103.

*Respondents:* Business or other for-profit, farms, Federal government.

*Estimated Number of Respondents/Recordkeepers:* 70,000.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:* 21 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 87,757 hours.

*Clearance Officer:* Glenn Kirkland, Internal Revenue Service, Room 6411-