

investments, or a business or a branch in the U.S. The IRS uses Form 1120-F to determine if the foreign corporation has correctly reported its income, deductions and tax, and to determine if it has paid the correct amount of tax.

Respondents: Business or other for-profit.

Estimated Total Burden Hours: 4,793,792 hours.

OMB Number: 1545-1518.

Type of Review: Extension.

Title: HSA, Archer MSA or Medicare Advantage MSA Information.

Form: IRS form 5498-SA.

Description: Section 220(h) requires trustees to report to the IRS and medical savings accountholders contributions to and the year-end fair market value of any contributions made to a medical savings account (MSA). Congress requires Treasury to report to them the total contributions made to an MSA for the current tax year. Section 1201 of the Medicare prescription Drug, Improvement and Modernization Act of 2003 (Pub. L. 108-173) created new Code section 223 and section 223(h) requires the reporting of contributions to and the year-end fair market value of health savings accounts for tax years beginning after December 21, 2003.

Respondents: Business or other for-profit.

Estimated Total Burden Hours: 6,988 hours.

OMB Number: 1545-1793.

Type of Review: Extension.

Title: Rev. Proc. 2002-43

Determination of Substitute Agent for a Consolidated Group.

Description: The information is needed in order for (i) a terminating common parent of a consolidated group to notify the IRS that it will terminate and to designate another corporation to be the group's substitute agent, pursuant to Treas. Reg. Section 1.1502-77(d)(1) or Section 1.1502-77A(d); (ii) the remaining members of a consolidated group to designate a substitute agent pursuant to section 1.1502-77(d); (iii) the default substitute agent to notify the IRS that it is the default substitute agent pursuant to section 1.1502-77(d)(2); or (iv) requests by a member of the group for the IRS to designate a substitute agent or replace a previously designated substitute agent. The IRS will use the information to determine whether to approve the designation (if approval is required), to designate a substitute agent, or to replace a substitute agent, and to change the IRS records to reflect the name and other information about the substitute agent.

Respondents: Business or other for-profit.

Estimated Total Burden Hours: 400 hours.

OMB Number: 1545-1941.

Type of Review: Extension.

Title: Consumer Cooperative Exemption Application.

Form: IRS form 3491.

Description: A cooperative uses Form 3491 to apply for exemption from filing information returns (Form 1099-PATR) on patronage distributions of \$10 or more to any person during the calendar year.

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

Estimated Total Burden Hours: 148 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.

Michael A. Robinson,

Treasury PRA Clearance Officer.

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

September 7, 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 October 14, 2005 to be assured of consideration. Financial Crimes Enforcement Network (FinCEN)

OMB Number: 1506-0022.

Type of Review: Extension.

Title: Customer Identification Programs for Future Commission Merchants and Introducing Brokers.

Description: Section 326 of the USA PATRIOT Act added a subsection (1) to 31 U.S.C. 5318 of the Bank Secrecy Act that requires the Secretary of Treasury

to require financial institutions to establish and maintain programs to verify the identity of customers opening an account. FinCEN has adopted such rules for Futures Commission Merchants and Introducing Brokers.

Respondents: Business or other for-profit.

Estimated Total Reporting Burden: 20,471 hours.

Clearance Officer: Russell Stephenson, (202) 354-6012, Financial Crimes Enforcement Network, Suite 200, 2070 Chain Bridge Road, Vienna, VA 22182.

OMB Reviewer: Alexander T. Hunt, (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

Michael A. Robinson,

Treasury PRA Clearance Officer.

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DEPARTMENT OF THE TREASURY

Public Meeting of the President's Advisory Panel on Federal Tax Reform

AGENCY: Department of the Treasury.

ACTION: Change in meeting date.

SUMMARY: This notice advises all interested persons of change in the date of a public meeting of the President's Advisory Panel on Federal Tax Reform.

DATES: This meeting scheduled to be held on Friday, September 23, 2005, has been postponed. This meeting will be rescheduled and announced at a later date.

FOR FURTHER INFORMATION CONTACT: The Panel staff at (202) 927-2TAX (927-2829) (not a toll-free call) or e-mail info@taxreformpanel.gov (please do not send comments to this box). Additional information is available at <http://www.taxreformpanel.gov>.

Dated: September 12, 2005.

Mark S. Kaizen,

Designated Federal Officer.

[FR Doc. 05-18356 Filed 9-13-05; 8:45 am]

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