

conditions, section 965(a) provides that a corporation that is a U.S. shareholder of a controlled foreign corporation (CFC) may elect, for one taxable year, an 85 percent dividends received deduction (DRD) with respect to certain cash dividends it receives from its CFCs. Section 965(f) provides that taxpayers may elect the application of section 965 for either the taxpayer's last taxable year which begins before October 22, 2004, or the taxpayer's first taxable year which begins during the one-year period beginning on October 22, 2004.

*Respondents:* Business or other for-profit.

*Estimated Total Burden Hours:* 250,000 hours.

*OMB Number:* 1545-1956.

*Type of Review:* Extension.

*Title:* Rev. Proc. 2005-51, Revenue Procedure regarding I.R.C. 6707A(e) and Disclosure with the SEC.

*Description:* This revenue procedure provides guidance to persons who are required to disclose payment of certain penalties arising from participation in reportable transactions on forms filed with the Securities and Exchange Commission.

*Respondents:* Business or other for-profit.

*Estimated Total Burden Hours:* 429.50 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.*

[FR Doc. E6-1164 Filed 1-30-06; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

January 24, 2006.

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 March 2, 2006 to be assured of consideration.

### Financial Management Service

*OMB Number:* 1510-0042.

*Type of Review:* Extension.

*Title:* Claims against the U.S. for amounts due in case of a deceased creditor.

*Form:* FMS form SF1055.

*Description:* This form is required to determine who is entitled to funds of a deceased Postal Savings depositor or deceased award holder. The form properly completed with supporting documents enables this office to decide who is legally entitled to payment.

*Respondents:* Individuals or households.

*Estimated Total Burden Hours:* 180 hour.

*Clearance Officer:* Jiovannah Diggs (202) 874-7662, Financial Management Service, Room 144, 3700 East West Highway, Hyattsville, MD 20782.

*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.*

[FR Doc. E6-1173 Filed 1-30-06; 8:45 am]

**BILLING CODE 4810-35-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

January 24, 2006.

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 March 2, 2006 to be assured of consideration.

### Alcohol and Tobacco Tax and Trade Bureau (TTB)

*OMB Number:* 1513-0083.

*Type of Review:* Extension.

*Title:* Excise Tax Return.

*Form:* TTB form F 5000.24.

*Description:* Businesses other than those in Puerto Rico report their Federal excise tax liability on distilled spirits, wine, beer, tobacco products, cigarette papers and tubes on TTB F 5000.24. TTB needs this form to identify the taxpayer and to determine the amount and type of taxes due and paid.

*Respondents:* Business or other for-profit.

*Estimated Total Burden Hours:* 22,500 hour.

*OMB Number:* 1513-0118.

*Type of Review:* Reinstatement.

*Title:* Formulas for Fermented Beverage Products.

*Description:* Formula information is necessary to protect the public and collect revenue. Brewers must submit written notices to obtain formula approval.

*Respondents:* Business or other for-profit.

*Estimated Total Burden Hours:* 500 hour.

*Clearance Officer:* Frank Foote (202) 927-9347, Alcohol and Tobacco Tax and Trade Bureau, Room 200 East, 1310 G Street, NW., Washington, DC 20005.

*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.*

[FR Doc. E6-1174 Filed 1-30-06; 8:45 am]

**BILLING CODE 4810-31-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

January 25, 2006.

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 March 2, 2006 to be assured of consideration.