

allowable credits. The IRS will use the information on the form to verify that respondents correctly computed their education credits.

Respondents: Individuals or households.

Estimated Number of Respondents/Recordkeepers: 6,632,933.

Estimated Burden Hours Respondent/Recordkeeper:

	Minutes
Recordkeeping	12
Learning about the law or the form	8
Preparing the form	32
Copying, assembling, and sending the form to the IRS	33

Frequency of response: Annually.

Estimated Total Reporting/

Recordkeeping Burden: 9,489,708 hours.

OMB Number: 1545-1886.

Revenue Procedure Number: Revenue Procedure 2004-35.

Type of Review: Extension.

Title: Late Spousal S Corp Consents in Community Property States.

Description: Revenue Procedure 2004-35 allows for the filing of certain late shareholder consents to be an S Corporation with the IRS Service Center.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 500.

Estimated Burden Hours Per Respondent: 1 hour.

Frequency of response: On occasion.

Estimated Total Reporting Burden: 500 hours.

Clearance Officer: Paul H. Finger, (202) 622-4078, Internal Revenue Service, Room 6516, 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.

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DEPARTMENT OF THE TREASURY

Office of the Comptroller of the Currency

Proposed Extension of Information Collection; Comment Request

AGENCY: Office of the Comptroller of the Currency (OCC), Treasury.

ACTION: Notice and request for comment.

SUMMARY: The OCC, 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 a continuing information collection, as required by the Paperwork Reduction Act of 1995. The OCC is soliciting comment concerning its information collection titled, "(MA)-Management Official Interlocks—12 CFR part 26."

DATES: You should submit written comments by October 25, 2004.

ADDRESSES: You should direct written comments to the Communications Division, Office of the Comptroller of the Currency, Public Information Room, Mailstop 1-5, Attention: 1557-0196, 250 E Street, SW., Washington, DC 20219. In addition, comments may be sent by facsimile transmission to (202) 874-4448, or by electronic mail to regs.comments@occ.treas.gov. You can inspect and photocopy the comments at the OCC's Public Information Room, 250 E Street, SW., Washington, DC 20219. You can make an appointment to inspect the comments by calling (202) 874-5043.

FOR FURTHER INFORMATION CONTACT: You can request additional information or a copy of the collection from John Ference, OCC Clearance Officer, or Camille Dixon, (202) 874-5090, Legislative and Regulatory Activities Division, Office of the Comptroller of the Currency, 250 E Street, SW., Washington, DC 20219.

SUPPLEMENTARY INFORMATION: The OCC is proposing to extend OMB approval of the following information collection:
Title: (MA)-Management Official Interlocks—12 CFR part 26.

OMB Number: 1557-0196.

Description: The OCC is requesting comment on its proposed extension, without change, of the information collection titled, "(MA)-Management Official Interlocks—12 CFR part 26."

Under the Interlocks Act, two competing depository institutions generally may not share management officials. However, the OCC has legal authority to implement exemptions to this general prohibition. This information collection is needed to prevent any management official interlock that would result in a monopoly or substantial lessening of competition, and to foster competition between unaffiliated institutions. The OCC uses the information to ensure that a proposed management interlock is permitted under statute, is eligible for an exemption, and does not have an anticompetitive effect. The OCC also uses the information to determine

whether a national bank should be permitted to share a management official with a competing depository institution.

Type of Review: Extension of OMB approval.

Affected Public: Businesses or other for-profit (national banks).

Estimated Number of Respondents: 7.

Estimated Total Annual Responses: 7.

Frequency of Response: On occasion.

Estimated Time Per Respondent: 4 hours.

Estimated Total Annual Burden: 29 hours.

An agency may not conduct or sponsor, and a respondent is not required to respond to, an information collection unless the information collection displays a currently valid OMB control number.

Comments submitted in response to this notice will be summarized and 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 has 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 on respondents, including through the use of automated collection techniques or other forms of information technology; and

(e) Estimates of capital or startup costs and costs of operation, maintenance, and purchase of services to provide information.

Stuart Feldstein,

Assistant Director, Legislative and Regulatory Activities Division.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Forms 13560 and 13561

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