

In addition, applications for economic injury loans from small businesses located in the following contiguous counties may be filed until the specified date at the above location: Alachua, Broward, Charlotte, Citrus, DeSoto, Flagler, Glades, Hendry, Levy, Manatee, and Putnam in the State of Florida.

The interest rates are:

	Percent
<b>For Physical Damage:</b>	
Homeowners with credit available elsewhere .....	6.375
Homeowners without credit available elsewhere .....	3.187
Businesses with credit available elsewhere .....	5.800
Businesses and non-profit organizations without credit available elsewhere .....	2.900
Others (including non-profit organizations) with credit available elsewhere .....	4.875
<b>For Economic Injury</b>	
Businesses and small agricultural cooperatives without credit available elsewhere .....	2.900

The number assigned to this disaster for physical damage is 363508 and for economic injury the number is 9AA400.

(Catalog of Federal Domestic Assistance Program Nos. 59002 and 59008).

Dated: September 28, 2004.

**Herbert L. Mitchell,**

*Associate Administrator for Disaster Assistance.*

[FR Doc. 04-22290 Filed 10-4-04; 8:45 am]

**BILLING CODE 8025-01-P**

## SMALL BUSINESS ADMINISTRATION

### [Declaration of Disaster #3632]

#### **Commonwealth of Pennsylvania; Amendment #2**

In accordance with a notice received from the Department of Homeland Security—Federal Emergency Management Agency—effective September 22, 2004, the above numbered declaration is hereby amended to include Franklin, Lebanon, Montour, Tioga, and York counties as disaster areas due to damages caused by Tropical Depression Ivan occurring on September 17, 2004 and continuing.

In addition, applications for economic injury loans from small businesses located in the contiguous county of Steuben in the State of New York; and Baltimore, Carroll, Frederick, and Harford Counties in the State of Maryland may be filed until the specified date at the previously designated location. All other counties

contiguous to the above named primary counties have previously been declared.

All other information remains the same, *i.e.*, the deadline for filing applications for physical damage is November 18, 2004 and for economic injury the deadline is June 20, 2005.

(Catalog of Federal Domestic Assistance Program Nos. 59002 and 59008).

Dated: September 27, 2004.

**Herbert L. Mitchell,**

*Associate Administrator for Disaster Assistance.*

[FR Doc. 04-22288 Filed 10-4-04; 8:45 am]

**BILLING CODE 8025-01-P**

## SMALL BUSINESS ADMINISTRATION

### **Declaration of Disaster #3634; Commonwealth of Puerto Rico (Amendment #1)**

In accordance with notices received from the Department of Homeland Security—Federal Emergency Management Agency—effective September 19 and 22, 2004, the above numbered declaration is hereby amended to establish the incident period for this disaster as beginning September 14, 2004 and continuing through September 19, 2004. The declaration is also amended to include the municipalities of Caguas and Vieques as disaster areas due to damages caused by Tropical Storm Jeanne. All other municipalities contiguous to the above named primary municipalities have previously been declared.

All other information remains the same, *i.e.*, the deadline for filing applications for physical damage is November 22, 2004 and for economic injury the deadline is June 21, 2005.

(Catalog of Federal Domestic Assistance Program Nos. 59002 and 59008)

Dated: September 27, 2004.

**Herbert L. Mitchell,**

*Associate Administrator for Disaster Assistance.*

[FR Doc. 04-22289 Filed 10-4-04; 8:45 am]

**BILLING CODE 8025-01-P**

## SMALL BUSINESS ADMINISTRATION

### **Declaration of Disaster #3633; State of West Virginia (Amendment #1)**

In accordance with a notice received from the Department of Homeland Security—Federal Emergency Management Agency—effective September 24, 2004, the above numbered declaration is hereby amended to include Berkeley, Cabell, Jackson, Kanawha, Lincoln, Mason,

Morgan, and Wood Counties as disaster areas due to damages caused by severe storms, flooding and landslides occurring on September 16, 2004, and continuing.

In addition, applications for economic injury loans from small businesses located in the contiguous counties of Boone, Clay, Fayette, Hampshire, Jefferson, Logan, Mingo, Nicholas, Putnam, Raleigh, and Wayne in the State of West Virginia; Athens, Gallia, Lawrence, and Meigs in the State of Ohio; Allegany and Washington Counties in the State of Maryland; and Clarke and Frederick Counties in the Commonwealth of Virginia may be filed until the specified date at the previously designated location. All other counties contiguous to the above named primary counties have previously been declared.

The economic injury number assigned to Maryland is 9AA200 and Virginia is 9AA300.

All other information remains the same, *i.e.*, the deadline for filing applications for physical damage is November 19, 2004 and for economic injury the deadline is June 20, 2005.

(Catalog of Federal Domestic Assistance Program Nos. 59002 and 59008)

Dated: September 27, 2004.

**Herbert L. Mitchell,**

*Associate Administrator for Disaster Assistance.*

[FR Doc. 04-22292 Filed 10-4-04; 8:45 am]

**BILLING CODE 8025-01-P**

## DEPARTMENT OF THE TREASURY

### **Submission for OMB Review; Comment Request**

September 14, 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 November 4, 2004 to be assured of consideration.

### **Internal Revenue Service (IRS)**

*OMB Number:* 1545-1882.

*Form Number:* IRS Form 8877.

*Type of Review:* Extension.

*Title:* Request for Waiver of Annual Income Recertification Requirement for the Low-Income Housing Credit.

*Description:* Owners of low-income housing buildings that are 100% occupied by low-income tenants may request a waiver from the annual recertification of income requirement, as provided by Code section 42(g)(8)(B).

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

*Estimated Number of Respondents/Recordkeepers:* 200.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping .....	5 hr., 15 min.
Learning about the law or the form.	1 hr., 17 min.
Preparing, Copying, assembling and sending the form to the IRS.	1 hr., 25 min.

*Frequency of response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 1,598 hours.

*OMB Number:* 1545–1890.

*Revenue Procedure Number:* Revenue Procedure 2004–44.

*Type of Review:* Extension.

*Title:* Extension of the Amortization Period.

*Description:* This revenue procedure describes the process for obtaining an extension of the amortization period for the minimum funding standards set forth in section 412(e) of the Code.

*Respondents:* Business of other for-profit, not-for-profit institutions, farms, State, Local or Tribal Government.

*Estimated Number of Respondents/Recordkeepers:* 25.

*Estimated Burden Hours Respondent/Recordkeeper:* 100 hours.

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

*Estimated Total Reporting/Recordkeeping Burden:* 2,500 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.*

[FR Doc. 04–22304 Filed 10–4–04; 8:45 am]

BILLING CODE 4830–01–P

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

September 23, 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 November 4, 2004 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545–1205.

*Form Number:* IRS Form 8826.

*Type of Review:* Extension.

*Title:* Disabled Access Credit.

*Description:* Code section 44 allows eligible small businesses to claim a non-refundable income tax credit of 50% of the amount of eligible access expenditures for any tax year that exceed \$250 but do not exceed \$10,250. Form 8826 figures the credit and the tax limit.

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

*Estimated Number of Respondents/Recordkeepers:* 26,133.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—	6 hr., 13 min.
Learning about the law or the form—	42 min.

Preparing and sending the form to the IRS—49 min.

*Frequency of response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 202,270 hours.

*OMB Number:* 1545–1292.

*Regulation Project Number:* PS–97–91 and PS–101–90 Final.

*Type of Review:* Extension.

*Title:* Enhanced Oil Recovery Credit.  
*Description:* This regulation provides guidance concerning the costs subject to the enhanced oil recovery credit, the circumstances under which the credit is available, and procedures for certifying to the Internal Revenue Service that a project meets the requirements of section 43(c) of the Internal Revenue Code.

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

*Estimated Number of Respondents:* 20.

*Estimated Burden Hours Respondent:* 1 hour, 13 minutes.

*Frequency of response:* Annually.

*Estimated Total Reporting Burden:* 1,460 hours.

*OMB Number:* 1545–1345.

*Regulation Project Number:* CO–99–91 Final.

*Type of Review:* Extension.

*Title:* Limitations on Corporate Net Operating Loss.

*Description:* This regulation modifies the application of segregation rules under section 382 in the case of certain issuances of stock by a loss corporation. This regulation provides that the segregation rules do not apply to small issuances of stock, as defined, and apply only in part to certain other issuances of stock for cash.

*Respondents:* Business or other for-profit, Farms.

*Estimated Number of Respondents:* 1.

*Estimated Burden Hours Respondent:* 1 hour.

*Frequency of response:* On occasion.

*Estimated Total Reporting Burden:* 1 hour.

*OMB Number:* 1545–1352.

*Regulation Project Number:* PS–276–76 Final.

*Type of Review:* Extension.

*Title:* Treatment of Gain from Disposition of Certain Natural Resource Recapture Property.

*Description:* This regulation prescribes rules for determining the tax treatment of gain from the disposition of natural resource recapture property in accordance with Internal Revenue Code section 1254. Gain is treated as ordinary income in an amount equal to the intangible drilling and development costs and depletion deductions taken with respect to the property. The information that taxpayers are required to retain will be used by the IRS to determine whether a taxpayer has properly characterized gain on the disposition of section 1254 property.

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

*Estimated Number of Respondents/Recordkeepers:* 400.

*Estimated Burden Hours Respondent/Recordkeeper:* 5 hours.

*Frequency of response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 2,000 hours.

*OMB Number:* 1545–1362.

*Form Number:* IRS Form 8835.

*Type of Review:* Extension.

*Title:* Renewable Electricity Production Credit.