

railroads, trucking and public transit. To help carry out this charge, Treasury will implement a broad national multi-period survey of the availability and price of terrorism risk coverage. The survey will collect data on terrorism risk coverage in worker's compensation, commercial property, and other casualty insurance included under TRIA and data on reinsurance for terrorism risk.

**Current Actions:** The survey data will be collected in three waves. The first wave of data collection is being undertaken during the fall and winter of 2003 on the basis of an emergency information collection submission (OMB number 1505-0193). The second and third waves will be collected in early 2004 and 2005, respectively.

Pursuant to the Confidential Information Protection and Statistical Efficiency Act of 2002, Pub. L. 107-347, 116 Stat. 2962, codified at 44 U.S.C. 3501, the data collected for this project shall be used for exclusively statistical purposes, that is, for " \* \* \* the description, estimation, or analysis of the characteristics of groups, without identifying the individuals or organizations that comprise such groups" The data shall be gathered at arm's length from the Government. The survey contractor, Westat, shall assemble the data into nationally representative sets of longitudinal micro data in conformity with OMB and Treasury data quality standards. The Contractor pledges to Treasury and to survey respondents that they will safeguard the confidentiality of survey responses. No individual company will be identified, directly or indirectly, in reports or publications.

*Type of Review:* New.

**Affected Public:** Business or other for-profit/Not-for-profit institutions/Farms/State Local or Tribal Government.

**Estimated Number or Respondents:** 10,350.

**Estimated Total Annual Burden Hours:** 13,500 hours.

**Request for Comments**

Comments submitted in response to this notice will be summarized and/or 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 shall have 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; and (d) ways to minimize the burden of the

collection of information on respondents, including through the use of automated collection techniques or other forms of information technology.

Dated: December 31, 2003.

**Mark Warshawsky,**

*Acting Assistant Secretary for Economic Policy, U.S. Treasury Department.*

[FR Doc. 04-205 Filed 1-5-04; 8:45 am]

**BILLING CODE 4810-25-M**

**DEPARTMENT OF THE TREASURY**

**Submission for OMB Review; Comment Request**

December 30, 2003.

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 February 5, 2004, to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-1534.

*Regulation Project Numbers:* REG-252936-96 Final.

*Type of Review:* Extension.

*Title:* Rewards for Information Relating to Violations and Internal Revenue Laws.

*Description:* The regulations relate to rewards for information that results in the detection and punishment of violations of the Internal Revenue Laws.

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

**Estimated Number of Respondents:** 10,000.

**Estimated Burden Hours Respondent:** 3 hours.

*Frequency of Response:* On occasion.

**Estimated Total Reporting Burden:** 30,000 hours.

*OMB Number:* 1545-1587.

*Form Number:* None.

*Type of Review:* Revision.

*Title:* 2004 Electronic Tax Administration Practitioner Tracking Study.

*Description:* This survey is being conducted to measure changes to

baseline measures of Practitioner knowledge and acceptance of Electronic Tax Administration program and to provide the IRS with quantitative data and analysis to assist with making policy decisions on how to better communicate with Practitioners to expand use of e-file.

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

**Estimated Number of Respondents:** 1,400.

**Estimated Burden Hours Respondent:** 1 hour, 17 minutes.

**Estimated Total Reporting Burden:** 1,797 hours.

*OMB Number:* 1545-1823.

*Form Number:* None.

*Type of Review:* Extension.

*Title:* e-Services Registration TIN Matching—Application and Screens for TIN Matching Interactive.

*Description:* e-Services is a system which will permit the Internal Revenue Service to electronically communicate with third party users to support electronic filing and resale tax administration issues for practitioners, payers, states and Department of Education Contractors Registration is required to authenticate users that plan to access e-Services products. This system is necessary outgrowth of advanced information and communication technologies. TIN Matching is one of the products available through e-Services offered via the internet and for income subject to backup withholding to match TIN Matching allows a payer, or their authorized agent, who is required to file information returns for income subject to backup withholding to match TIN/ Name combinations through interactive and bulk sessions. It is necessary for payers to apply online to use TIN Matching, and the information requested in the application process is used to validate them systematically as payers of the correct types of income.

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

**Estimated Number of Respondents:** 375,000.

**Estimated Burden Hours Respondent:**

e-Services product	Estimated time to complete (minutes)
Registration .....	20
TIN Matching Application .....	10
TIN Matching Interactive Session .....	10

*Frequency of Response:* On occasion.  
**Estimated Total Reporting Burden:** 3,590.000 hours.

*Clearance Officer:* Robert M. Coar, Internal Revenue Service, Room 6411,

1111 Constitution Avenue, NW.,  
Washington, DC 20224, (202) 622-3579.  
*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,**

*Treasury PRA Clearance Officer.*

[FR Doc. 04-206 Filed 1-5-04; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Submission for OMB Review;  
Comment Request**

December 23, 2003.

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 February 5, 2004, to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-1448.

*Regulation Project Numbers:* EE-81-88 Final.

*Type of Review:* Extension.

*Title:* Deduction for Transfers of Property.

*Description:* These regulations concern the Secretary's authority to require the filing of an information return under Code section 6041 and expand the requirement to furnish forms to certain corporate service providers.

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

*Estimated Number of Respondents:* 1.

*Estimated Burden Hours Respondent:* 1 hour.

*Frequency of Response:* Annually.  
*Estimated Total Reporting Burden:* 1 hour.

*OMB Number:* 1545-1452.

*Regulation Project Number:* FI-43-94 Final.

*Type of Review:* Extension.

*Title:* Regulations under section 1258 of the Internal Revenue Code of 1986; Netting Rule for Certain Conversion Transactions.

*Description:* Section 1258 recharacterizes capital gains from conversion transactions as ordinary income to the extent of the time value element. This regulation provides that certain gains and losses may be netted for purposes of determining the amount of gain.

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

*Estimated Number of Recordkeepers:* 50,000.

*Estimated Burden Hours*

*Recordkeeper:* 6 minutes.

*Estimated Total Recordkeeping Burden:* 5,000 hours.

*OMB Number:* 1545-1582.

*Regulation Project Number:* REG-209373-81 Final.

*Type of Review:* Extension.

*Title:* Election to Amortize Start-Up Expenditures for Active Trade or Business.

*Description:* The information is needed to comply with section 195 of the Internal Revenue Code, which requires taxpayers to make an election in order to amortize start-up expenditures. The information will be used for compliance and audit purposes.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 150,000.

*Estimated Burden Hours Respondent:* 15 minutes.

*Frequency of Response:* Other (one-time election).

*Estimated Total Reporting Burden:* 37,500 hours.

*OMB Number:* 1545-1583.

*Regulation Project Number:* REG-209322-82 Final.

*Type of Review:* Extension.

*Title:* Return of Partnership Income.

*Description:* Information is required to enable the IRS to verify that a taxpayer is reporting the correct amount of income or gain or claiming the correct amount of losses, deductions, or credits from the taxpayer's interest in the partnership.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 1.

*Estimated Burden Hours Respondent:* 1 hour.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 1 hour.

*OMB Number:* 1545-1702.

*Form Number:* IRS Form 8870.

*Type of Review:* Extension.

*Title:* Information Return for Transfers Associated with Certain Personal Benefit Contracts.

*Description:* Section 170(c) charitable organizations or section 664(d) charitable remainder trusts that paid premiums after February 8, 1999, on certain "personal benefit contracts" must file Form 8870.

*Respondents:* Not-for-profit institutions.

*Estimated Number of Respondents/Recordkeepers:* 5,000.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—10 hr., 17 min.

Learning about the law or the form—2 hrs., 23 min.

Preparing, copying, assembling, and sending the form to the IRS—2 hrs., 40 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 74,200 hours.

*Clearance Officer:* Robert M. Coar, Internal Revenue Service, Room 6411, 1111 Constitution Avenue, NW., Washington, DC 20224, (202) 622-3579.

*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,**

*Treasury PRA Clearance Officer.*

[FR Doc. 04-207 Filed 1-5-04; 8:45 am]

**BILLING CODE 4830-01-P**