

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 12, 2004 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-1201.

Regulation Project Numbers: REG-152549-03 NPRM and Temporary; and PS-52-88 Final.

Type of Review: Extension.

Title: REG-152549-03 NPRM and Temporary: Section 179 Elections; and PS-52-88 Final: Election to Expense Certain Depreciable Business Assets.

Description: The regulations provide rules on the election described in section 179(b)(4); the apportionment of the dollar limitation among component members of a controlled group; the proper order for deducting the carryover of disallowed deduction; and the maintenance of information which permits the specific identification of each piece of section 179 property and reflects how and from whom such property was acquired and when such property was placed in service. The recordkeeping and reporting is necessary to monitor compliance with the section 179 rules.

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

Estimated Number of Respondents/Recordkeepers: 4,035,000.

Estimated Burden Hours Respondent/Recordkeeper: 45 minutes.

Frequency of response: Annually, Other (once).

Estimated Total Reporting/Recordkeeping Burden: 3,022,500 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

Internal Revenue Service

Advisory Committee to the Internal Revenue Service; Meeting

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: The Information Reporting Program Advisory Committee (IRPAC) will hold a public meeting on Thursday, October 28, 2004.

FOR FURTHER INFORMATION CONTACT: Ms. Jacqueline Tilghman, National Public Liaison, CL:NPL:PAC, Room 7567 IR, 1111 Constitution Avenue, NW., Washington, DC 20224. Telephone: 202-622-6440 (not a toll-free number). E-mail address: **public_liaison@irs.gov*.

SUPPLEMENTARY INFORMATION: Notice is hereby given pursuant to section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988), a public meeting of the IRPAC will be held on Thursday, October 28, 2004, from 9 a.m. to 4 p.m. in Room 3313, main Internal Revenue Service building, 1111 Constitution Avenue, NW., Washington, DC 20224. Issues to be discussed include: Federal State

Cooperation; Mandatory Direct Rollovers-Section 401(a)(31)(B); Permanent Tax Reporting for Coverdell Education Savings Accounts; Tax Reporting of Retirement Accounts that are Closed due to the Customer Identification Program (CIP); Redesign and Simplification of Form 1065, K-1s, LLC and 2-D Bar Coding; Penalty Notices; Stock Option Deposits; Transcripts and Offsets. Reports from the four IRPAC sub-groups, Tax Exempt & Government Entities, Large and Mid-size Business, Small Business/Self-Employed, and Wage & Investment, will also be presented and discussed. Last minute agenda changes may preclude advance notice. The meeting room accommodates approximately 50 people, IRPAC members and Internal Revenue Service officials inclusive. Due to limited seating and security requirements, please call Jacqueline Tilghman to confirm your attendance. Ms. Tilghman can be reached at 202-622-6440. Attendees are encouraged to arrive at least 30 minutes before the meeting begins to allow sufficient time for purposes of security clearance. Please use the main entrance at 1111 Constitution Avenue to enter the building. Should you wish the IRPAC to consider a written statement, please call 202-622-6440, or write to: Internal Revenue Service, Office of National Public Liaison, CL:NPL:PAC, 1111 Constitution Avenue, NW., Room 7567 IR, Washington, DC 20224 or e-mail: **public_liaison@irs.gov*.

Dated: October 1, 2004.

J. Chris Neighbor,

Designated Federal Official Branch Chief, Liaison/Tax Forum Branch.

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