

*Respondents:* Individuals or households and Federal government.

*Estimated Total Burden Hours:* 2,500.

*OMB Number:* 1545-1798.

*Form Number:* IRS Form 8718.

*Type of Review:* Extension.

*Title:* Use Fee for Exempt Organization Determination Letter Request.

*Description:* Form 8718 is used with each application for a determination letter. This form provides filers the means to enclosed their payment and indicate the type of request they are making.

*Respondents:* Business or other for profit and not for profit institutions.

*Estimated Total Burden Hours:* 16,667.

*OMB Number:* 1545-1937.

*Type of Review:* Extension.

*Title:* Notice 2005-41-Guidance Regarding Qualified Intellectual Property Contributions.

*Description:* Section 170 provides that a taxpayer's initial charitable contribution deduction for a contribution of intellectual property is limited to the lesser of the fair market value of property or the taxpayer's adjusted basis of the property.

*Respondents:* Business or other for profit.

*Estimated Total Burden Hours:* 30.

*OMB Number:* 1545-1940.

*Type of Review:* Extension.

*Title:* RP-101177-05 Revenue Procedure Regarding Extended Period of Limitations for Listed Transaction Situations.

*Description:* The revenue procedures provide procedures that taxpayers and material advisors may use to disclose a listed transaction that the taxpayer previously failed to disclose.

*Respondents:* Individuals or households and business or other for profit.

*Estimated Total Burden Hours:* 430.

*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. 05-16378 Filed 8-17-05; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 8850

**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 burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 8850, Pre-Screening Notice and Certification Request for the Work Opportunity and Welfare-to-Work Credits.

**DATES:** Written comments should be received on or before October 17, 2005 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn Kirkland, Internal Revenue Service, Room 6516, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Allan Hopkins, at (202) 622-6665, or at Internal Revenue Service, Room 6516, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet, at [Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Pre-Screening Notice and Certification Request for the Work Opportunity and Welfare-to-Work Credits.

*OMB Number:* 1545-1500.

*Form Number:* 8850.

*Abstract:* Employers use Form 8850 as part of a written request to a state employment security agency to certify an employee as a member of a targeted group for purposes of qualifying for the work opportunity credit or the welfare-to-work credit. The work opportunity credit and the welfare-to-work credit cover individuals who began work for the employer before July 1, 1999.

*Current Actions:* There are no changes being made to Form 8850 at this time.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Businesses or other for-profit organizations.

*Estimated Number of Respondents:* 400,000.

*Estimated Time Per Respondent:* 3 hr., 59 min.

*Estimated Total Annual Burden Hours:* 1,596,000.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

*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; (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; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: August 10, 2005.

**Glenn Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. E5-4504 Filed 8-17-05; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 8898

**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 burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information