

DEPARTMENT OF TRANSPORTATION**Federal Aviation Administration****Battery-Based Emergency Power Unit**

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Notice of availability and request for public comment.

SUMMARY: This notice announces the availability of, and requests comment on, a proposed Technical Standard Order (TSO) on battery-based emergency power units (BEPU). The TSO prescribes minimum performance standards that BEPU must meet to be identified with the marketing "TSO-C174."

DATES: Comments must be received on or before March 28, 2005.

ADDRESSES: Send all comments on this proposed TSO to: Technical Programs and Continued Airworthiness Branch, AIR-120, Aircraft Engineering Division, Aircraft Certification Service, Attn: File No. TAO-C174, Federal Aviation Administration, 800 Independence Avenue, SW., Washington, DC 20591.

You may deliver comments to: Federal Aviation Administration, Room 804, 800 Independence Avenue SW., Washington DC 20591.

FOR FURTHER INFORMATION CONTACT: Mr. Lee Nguyen, AIR-120, Room 804, Federal Aviation Administration, 800 Independence Avenue, SW., Washington DC 20591. Telephone (202) 267-9937.

SUPPLEMENTARY INFORMATION:**Comments Invited**

You are invited to comment on the proposed TSO by submitting written data, views, or arguments to the above address. Comments received may be examined, both before and after the closing date, in room 804 at the above address, weekdays except federal holidays, between 8:30 a.m. and 4:30 p.m. The Director, Aircraft Certification Service, will consider all comments received on or before the closing date before date before issuing the final TSO

Background

Proposed TSO-C174 prescribes the minimum performance standards for BEPU. The TSO references the standard set forth in the manufacturer's part drawing(s) and applicable part specification(s) submitted with a BEPU manufacturer's application for TSO authorization.

How To Obtain Copies

You can view or download the proposed TSO from its online location

at: <http://www.airweb.faa.gov/rgl>. At this Web page, select "Technical Standard Orders." At the TSO page, select "Proposed Orders."

For a paper copy, contact the person listed in **FOR FURTHER INFORMATION CONTACT**.

Issued in Washington DC, on February 18, 2005.

Susan J.M. Cabler,

Acting Manager, Aircraft Engineering Division, Aircraft Certification Service.

[FR Doc. 05-3763 Filed 2-25-05; 8:45 am]

BILLING CODE 4910-13-M

DEPARTMENT OF THE TREASURY**Alcohol and Tobacco Tax and Trade Bureau****Proposed Information Collections; Comment Request**

AGENCY: Alcohol and Tobacco Tax and Trade Bureau, Treasury.

ACTION: Notice and request for comments.

SUMMARY: As part of our continuing effort to reduce paperwork and respondent burden, and as required by the Paperwork Reduction Act, we invite comments on the proposed or continuing information collections listed below in this notice.

DATES: We must receive your written comments on or before April 29, 2005.

ADDRESSES: You may send comments to Mary A. Wood, Alcohol and Tobacco Tax and Trade Bureau, at any of these addresses:

- P.O. Box 14412, Washington, DC 20044-4412;
- 202-927-8525 (facsimile); or
- formcomments@ttb.gov (e-mail).

Please send separate comments for each specific information collection listed below. You must reference the information collection's title, form or recordkeeping requirement number, and OMB number (if any) in your comment. If you submit your comment via facsimile, send no more than five 8.5 × 11 inch pages in order to ensure electronic access to our equipment.

FOR FURTHER INFORMATION CONTACT: To obtain additional information, copies of any information collection and its instructions, or copies of any comments received, contact Mary A. Wood, Alcohol and Tobacco Tax and Trade Bureau, P.O. Box 14412, Washington, DC 20044-4412; or phone 202-927-8210.

SUPPLEMENTARY INFORMATION:**Request for Comments**

The Department of the Treasury and its Alcohol and Tobacco Tax and Trade Bureau, as part of their continuing effort to reduce paperwork and respondent burden, invite the public and other Federal agencies to comment on the proposed or continuing information collections listed in this notice, as required by the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*).

Comments submitted in response to this notice will be included or summarized in our request for Office of Management and Budget (OMB) approval of the relevant information collection. All comments are part of the public record and subject to disclosure. Please not do include any confidential or inappropriate material in your comments.

We invite comments on: (a) Whether the information collection is necessary for the proper performance of the agency's functions, including whether the information has practical utility; (b) the accuracy of the agency's estimate of the information collection's burden; (c) ways to enhance the quality, utility, and clarity of the information collected; (d) ways to minimize the information collection's burden 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 the requested information.

Information Collections Open for Comment

Currently, we are seeking comments on the following forms and recordkeeping requirements:

Title: Applications—Volatile Fruit-Flavor Concentrate Plants.

OMB Number: 1513-0006.

TTB Form Number: 5520.3.

TTB Recordkeeping Requirement Number: 5520/2.

Abstract: Persons who wish to establish premises to manufacture volatile fruit-flavor concentrates are required to file an application to do so using TTB F 5520.3. TTB uses the application information to identify persons responsible for such manufacture since these products contain ethyl alcohol and have potential for use as alcoholic beverages with consequent loss of revenue. The application constitutes registry of a still, a statutory requirement. The record retention requirement for this information collection is 98 years.

Current Actions: There are no changes to this information collection and it is

being submitted for extension purposes only.

Type of Review: Extension.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 10.

Estimated Total Annual Burden Hours: 30.

Title: Application for Basic Permit under the Federal Alcohol Administration Act.

OMB Number: 1513-0018.

TTB Form Number: 5100.24.

Abstract: TTB F 5100.24 is completed by persons intending to engage in a business involving beverage alcohol operations at a distilled spirits plant or bonded winery, or to wholesale or import beverage alcohol. The information allows TTB to identify the application and the location of the business and to determine whether the applicant qualifies for a basic permit under the Federal Alcohol Administration Act.

Current Actions: There are no changes to this information collection and it is being submitted for extension purposes only.

Type of Review: Extension.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 1,600.

Estimated Total Annual Burden Hours: 2,800.

Title: Application for Amended Basic Permit under the Federal Alcohol Administration Act.

OMB Number: 1513-0019.

TTB Form Number: 5100.18.

Abstract: TTB F 5100.18 is completed by permittees who have changes in their operations that require a new permit to be issued or notice to be received by TTB. The permittees are businesses involved with beverage alcohol operations as distilled spirits plants, bonded wineries, wholesalers, or importers. The information allows TTB to identify the permittee, the changes to the permit or business operations, and to determine whether the applicant qualifies for an amended basic permit under the Federal Alcohol Administration Act.

Current Actions: There are no changes to this information collection and it is being submitted for extension purposes only.

Type of Review: Extension.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 1,200.

Estimated Total Annual Burden Hours: 600.

Title: Formula and Process for Nonbeverage Product.

OMB Number: 1513-0021.

TTB Form Number: 5154.1.

Abstract: Businesses that use taxpaid alcohol to manufacture nonbeverage products may file a claim for drawback (refund or remittance) if they can substantiate, by using TTB F 5154.1, that the spirits were used in the manufacture of products unfit for beverage use. This determination is based on the formula for the product.

Current Actions: There are no changes to this information collection and it is being submitted for extension purposes only.

Type of Review: Extension.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 611.

Estimated Total Annual Burden Hours: 2,500.

Title: Annual Report of Concentrate Manufacturers and Usual and Customary Business Records—Volatile Fruit-Flavor Concentrate.

OMB Number: 1513-0022.

TTB Form Number: 5520.2.

TTB Recordkeeping Requirement Number: 5520/1.

Abstract: Manufacturers of volatile fruit-flavor concentrate must provide reports as necessary to insure the protection of the revenue. The report accounts for all concentrates manufactured, removed, or treated so as to be unfit for beverage use. The information is required to verify that alcohol is not being diverted thereby jeopardizing tax revenues. The proprietor retains the records and report for 3 years from the date they were prepared, or 3 years from the date of last entry, whichever is later.

Current Actions: There are no changes to this information collection and it is being submitted for extension purposes only.

Type of Review: Extension.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 91.

Estimated Total Annual Burden Hours: 30.

Title: "Environmental Information" and "Supplemental Information on Water Quality Considerations under 33 U.S.C. 1341(a)."

OMB Number: 1513-0023.

TTB Form Numbers: 5000.29 and 5000.30, respectively.

Abstract: The environmental forms are necessary in order to comply with the provisions of the National Environmental Policy Act, 42 U.S.C.

4332 (TTB F 5000.29) and the Clean Water Act, 33 U.S.C. 1341(a) (TTB F 5000.30). Information regarding solid and liquid waste, air pollution, noise, etc. as collected on TTB F 5000.29 is evaluated to determine if a formal environmental impact statement or an environmental permit is necessary for a proposed operation. The environmental type information is collected from manufacturers such as distilled spirits plants, wineries, breweries, and tobacco products factories. Those manufacturers who discharge a solid or liquid effluent into navigable waters submit TTB F 5000.30. Applicants are required to describe any biological, chemical, thermal, or other characteristic of the discharge as well as any methods or equipment used to monitor the condition of the discharge. Based upon this data, TTB makes a determination as to whether a certification or waiver by the applicable State water quality agency is required. Should a manufacturer be required to submit both forms (TTB F 5000.29 and TTB F 5000.30) they may incorporate by reference any redundant information especially regarding solid and waste. The record retention period for this information collection is 15 years after discontinuance of business for distilled spirits plants having production facilities. For all others, the retention period is 4 years after discontinuance of business.

Current Actions: There are no changes to this information collection and it is being submitted for extension purposes only.

Type of Review: Extension.

Affected Public: Business and other for-profit.

Estimated Number of Respondents: 8,000.

Estimated Total Annual Burden Hours: 4,400.

Title: Specific and Continuing Transportation Bond—Distilled Spirits or Wines Withdrawn for Transportation to Manufacturing Bonded Warehouse—Class Six; and Specific and Continuing Transportation Bond—Distilled Spirits and Wines Withdrawn for Transportation to Manufacturing Bonded Warehouse—Class Six.

OMB Number: 1513-0031.

TTB Form Numbers: 5100.12 and 5110.67, respectively.

Abstract: TTB F 5100.12 and TTB F 5110.67 are specific bonds which protect the tax liability on distilled spirits and wine while in transit from one type of bonded facility to another. The bonds identify the shipment, the parties, the date, and the amount of bond coverage. The record retention

requirement for this information collection is 2 years.

Current Actions: There are no changes to this information collection and it is being submitted for extension purposes only.

Type of Review: Extension.

Affected Public: Business and other for-profit.

Estimated Number of Respondents: One (1).

Estimated Total Annual Burden Hours: One (1).

Title: Offer in Compromise of Liability Incurred under Federal Alcohol Administration Act.

OMB Number: 1513-0055.

TTB Form Number: 5640.2.

Abstract: Persons who have committed violations of the FAA Act may submit an offer in compromise. The offer is a request by the party in violation to compromise penalties for the violations in lieu of civil or criminal action. TTB F 5640.2 identifies the violation(s) to be compromised by the person committing them, amount of offer plus justification for acceptance of the offer.

Current Actions: There are not changes to this information collection and it is being submitted for extension purposes only.

Type of Review: Extension.

Affected Public: Business and other for-profit.

Estimated Number of Respondents: 12.

Estimated Total Annual Burden Hours: 24.

Title: Wholesale Dealers Records of Receipt of Alcoholic Beverages, Disposition of Distilled Spirits, and Monthly Summary Report.

OMB Number: 1513-0065.

TTB Recordkeeping Requirement Number: 5170/2.

Abstract: TTB uses these records and reports as an accounting tool to ensure protection of the revenue. Records of receipt and disposition are the basic documents that describe the activities of wholesale dealers, and they provide an audit trail of taxable commodities from point of production to point of sale. Records of disposition are required only for distilled spirits. TTB requires the monthly report only in exceptional circumstances to ensure that a particular wholesale dealer is maintaining the required records. The records retention requirement is 3 years.

Current Actions: There are no changes to this information collection and it is being submitted for extension purposes only.

Type of Review: Extension.

Affected Public: Business and other for-profit.

Estimated Number of Respondents: 50.

Estimated Total Annual Burden Hours: 1,200.

Title: Manufacturers of Nonbeverage Products—Records to Support Claims for Drawback.

OMB Number: 1513-0073.

TTB Recordkeeping Requirement Number: 5530/2.

Abstract: The recordkeeping requirements included in TTB REC 5530/2 are part of the system necessary to prevent diversion of drawback spirits to beverage use. The records are necessary to maintain accountability over these spirits. The record retention requirement for this information collection is 3 years.

Current Actions: There are no changes to this information collection and it is being submitted for extension purposes only.

Type of Review: Extension.

Affected Public: Business and other for-profit.

Estimated Number of Respondents: 611.

Estimated Total Annual Burden Hours: 12,831.

Title: Proprietors or Claimants Exporting Liquors.

OMB Number: 1513-0075.

TTB Recordkeeping Requirement Number: 5900/1.

Abstract: Distilled spirits, wine and beer may be exported from bonded premises without payment of excise taxes, or they may be exported if their taxes have been paid and the exporters may claim drawback of the taxes paid. This recordkeeping requirement is needed to allow the amounts exported to be verified and to maintain accountability over products. The records retention requirement for this information collection is 2 years.

Current Actions: There are no changes to this information collection and it is being submitted for extension purposes only.

Type of Review: Extension.

Affected Public: Business and other for-profit.

Estimated Number of Respondents: 120.

Estimated Total Annual Burden Hours: 7,200.

Title: Federal Firearms and Ammunition Excise Tax.

OMB Number: 1513-0094.

TTB Form Number: 5300.26.

Abstract: A Federal excise tax is imposed by 26 U.S.C. 4181 on the sale of pistols and revolvers, other firearms, shells, and cartridges (ammunition) sold by firearms manufacturers, producers, and importers. The information on the

form is necessary to establish the taxpayer's identity, the amount and type of taxes due, and the amount of payments made.

Current Actions: There are no changes to this information collection and it is being submitted for extension purposes only.

Type of Review: Extension.

Affected Public: Business and other for-profit.

Estimated Number of Respondents: 965.

Estimated Total Annual Burden Hours: 27,020.

Title: Administrative Remedies, Closing Agreements.

OMB Number: 1513-0099.

Abstract: 26 U.S.C. 7121 authorizes the Alcohol and Tobacco Tax and Trade Bureau to prescribe regulations for entering into an agreement in writing with any person relating to any tax liability of such person imposed under 26 U.S.C. which is enforced and administered by TTB. Closing agreements may be related to the total tax liability of the taxpayer or to one or more separate items affecting the tax liability.

Current Actions: There are no changes to this information collection and it is being submitted for extension purposes only.

Type of Review: Extension.

Affected Public: Business and other for-profit.

Estimated Number of Respondents: One (1).

Estimated Total Annual Burden Hours: One (1).

Title: Marks and Notices on Packages of Tobacco Products.

OMB Number: 1513-0101.

TTB Recordkeeping Requirement Number: 5210/13.

Abstract: This information collection requires the manufacturer or exporter to place a mark and notice indicating a product's tax classification and quantity on packages, cases, or containers. Statutory authority for labeling and marking requirements pertaining to tobacco products is set forth in 26 U.S.C. 5723. The printing of this information on packages of tobacco products ensures effective administration of the Federal excise taxes imposed on tobacco products. There is no recordkeeping or reporting burden imposed on the proprietors.

Current Actions: There are no changes to this information collection and it is being submitted for extension purposes only.

Type of Review: Extension.

Affected Public: Business and other for-profit.

Estimated Number of Respondents: 120.

Estimated Total Annual Burden Hours: One (1).

Title: Drawback of Tax on Tobacco Products and Cigarette Papers and Tubes-Export Shipment.

OMB Number: 1513-0102.

TTB Recordkeeping Requirement Number: 5210/2.

Abstract: Tobacco products have historically been a major source of excise tax revenue for the Federal government. In order to safeguard these taxes, tobacco products manufacturers are required to maintain a system of records designed to establish accountability over the tobacco products and cigarette papers and tubes. Exporters of tobacco products and cigarette papers and tubes on which they have paid tax may claim drawback of tax by complying with the requirements of laws and regulations. The records retention period is 3 years.

Current Actions: There are not changes to this information collection and it is being submitted for extension purposes only.

Type of Review: Extension.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: One (1).

Estimated Total Annual Burden Hours: 5.

Dated: February 16, 2005.

Marjorie D. Ruhf,

Acting Chief, Regulations and Procedures Division.

[FR Doc. 05-3713 Filed 2-25-05; 8:45 am]

BILLING CODE 4810-31-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

[IA-62-91]

Proposed Collection; Comment Request for Regulation Project

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 an existing final and temporary regulations, IA-62-91 (TD 8482), Capitalization and Inclusion in Inventory of Certain Costs (§§ 1.263A-2 and 1.263A-3).

DATES: Written comments should be received on or before April 29, 2005, to be assured of consideration.

ADDRESSES: Direct all written comments to Glenn Kirkland, Internal Revenue Service, room 6512, 1111 Constitution Avenue, NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the regulations should be directed to Larnice Mack at Internal Revenue Service, room 6512, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622-3179, or through the Internet at Larnice.Mack@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Capitalization and Inclusion in Inventory of Certain Costs.

OMB Number: 1545-0987.

Regulation Project Number: IA-62-91.

Abstract: The requirements are necessary to determine whether taxpayers comply with the cost allocation rules of Internal Revenue Code section 263A and with the requirements for changing their methods of accounting. The information will be used to verify taxpayers' changes in method of accounting.

Current Actions: There is no change to this existing regulation.

Type of Review: Extension of OMB approval.

Affected Public: Business or other for-profit organizations and farms.

Estimated Number of Respondents: 20,000.

Estimated Average Time Per Respondent: The estimated annual reporting and recordkeeping burden per respondent varies from 1 hour to 9 hours.

Estimated Total Annual Burden Hours: 100,000.

The following paragraph applies to all 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: February 16, 2005.

Glenn Kirkland,

IRS Reports Clearance Officer.

[FR Doc. 05-3695 Filed 2-25-05; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Request for Nominations to the Electronic Tax Administration Advisory Committee

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: The Electronic Tax Administration Advisory Committee (ETAAC), was established to provide continued input into the development and implementation of the Internal Revenue Service (IRS) strategy for electronic tax administration. The ETAAC provides an organized public forum for discussion of electronic tax administration issues in support of the overriding goal that paperless filing should be the preferred and most convenient method of filing tax and information returns. ETAAC members convey the public's perception of IRS electronic tax administration activities, offer constructive observations about current or proposed policies, programs, and procedures, and suggest improvements. This document seeks nominations of individuals to be considered for selection as Committee members.

The Director, Electronic Tax Administration (ETA) will assure that the size and organizational representation of the ETAAC obtains balanced membership and includes