

02 (formerly REG-102305-02) NPRM and Temporary Regulations; and REG-102740-02 NPRM and Temporary Regulations: Loss Limitation Rules.

Description: The information is necessary to allow the taxpayer to make certain elections to determine the amount of allowable loss under § 1.337(d)-2T, § 1.1502-20 as currently in effect or under § 1.1502-20 as modified; to allow the taxpayer to waive loss carryovers up to the amount of the § 1.1502-20(g) election; and to ensure that loss is not disallowed under § 1.337(d)-2T and basis is not reduced under § 1.337(d)-2T to the extent the taxpayer establishes that the loss or basis is not attributable to the recognition of built in gain on the disposition of an asset. With respect to § 1.1502-20T, the information also is necessary to allow the common parent of the selling group to reapportion a separate, subgroup or consolidated section 382 limitation when the acquiring group amends its § 1.1502-32(b)(4) election. Furthermore, regarding § 1.1502-32(b)(4), the information also is necessary to allow the taxpayer that acquired a subsidiary of a consolidated group to amend its election under § 1.1502-32(b)(4), so that the acquiring group can use the acquired subsidiary's losses to offset its income. The information also is necessary to allow the taxpayer to make certain elections to determine the amount of allowable loss pursuant to a new due date, and to amend or revoke certain prior elections to determine the amount of allowable loss.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 18,360.

Estimated Burden Hours Respondent: 2 hours.

Frequency of response: Other (once per transaction).

Estimated Total Reporting Burden: 36,720 hours.

OMB Number: 1545-1891.

Form Number: IRS Forms 13560 and 13561.

Type of Review: Extension.

Title: Form 13560: HCTC Health Plan Administrator (HPA) Return of Funds

Form; and Form 13561: HCTC Health Plan Administrators Operations Guide.

Description: Form 13560 is completed by Health Plan Administrators (HPAs) and accompanies a return of funds in order to ensure proper handling. This form serves as supporting documentation for any funds returned by an HPA and clarifies where the payment should be applied and why it is being sent. Form 13561 will be provided in the HCTC (Health Coverage Tax Credit) Health Plan Administrator Operations Guide. Form 13561 is an evaluation form intended to gather feedback from HPAs on the quality of the HCTC HPA Registration and Operations Guides.

Respondents: Business or other for-profit, Federal Government, State, Local or Tribal Government.

Estimated Number of Respondents: 200.

Estimated Burden Hours Respondent: 15 minutes.

Frequency of response: On occasion.

Estimated Total Reporting Burden: 50 hours.

Clearance Officer: R. Joseph Durbala, (202) 622-3634, 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

Fiscal Service Surety Companies Acceptable on Federal Bonds

IMT Insurance Company (Mutual)

AGENCY: Financial Management Service, Fiscal Service, Department of the Treasury.

ACTION: Notice.

SUMMARY: This is Supplement No. 4 to the Treasury Department Circular 570;

2004 Revision, published July 1, 2004, at 69 FR 40224.

FOR FURTHER INFORMATION CONTACT:

Surety Bond Branch at (202) 874-1033.

SUPPLEMENTARY INFORMATION: A

Certificate of Authority as an acceptable surety on Federal bonds is hereby issued to the following Company under 31 U.S.C. 9304 to 9308. Federal bond-approving officers should annotate their reference copies of the Treasury Circular 570, 2004 Revision, on page 40243 to reflect this addition: *Company Name:* IMT Insurance Company (Mutual). *Business Address:* P.O. Box 1336, Des Moines, Iowa 50305-1336. *Phone:* (515) 327-2755. *Underwriting Limitation b/:* \$6,630,000. *Surety Licenses c/:* IL, IN, IA, MO, NE, SD, WI. *Incorporated In:* Iowa.

Certificates of Authority expire on June 30 each year, unless revoked prior to that date. The Certificates are subject to subsequent annual renewal as long as the companies remain qualified (31 CFR Part 223). A list of qualified companies is published annually as of July 1 in Treasury Department Circular 570, with details as to underwriting limitations, areas in which licensed to transact surety business and other information.

The Circular may be viewed and downloaded through the Internet at <http://www.fms.treas.gov/c570>. A hard copy may be purchased from the Government Printing Office (GPO) Subscription Service, Washington, DC, Telephone (202) 512-1800. When ordering the Circular from GPO, use the following stock number: 769-004-04926-1.

Questions concerning this Notice may be directed to the U.S. Department of the Treasury, Financial Management Service, Financial Accounting and Services Division, Surety Bond Branch, 3700 East-West Highway, Room 6F07, Hyattsville, MD 20782.

Dated: October 29, 2004.

Vivian L. Cooper,

Director, Financial Accounting and Services Division, Financial Management Service.

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