

event the United States cannot reach agreement with the European Union (EU) for adequate compensation owed under World Trade Organization (WTO) rules as a result of EU changes to its rice import regime.

While the United States Government has actively sought a negotiated resolution of this issue, which would have alleviated the need to withdraw concessions, an agreement has not been reached. Therefore, in accordance with WTO rules, the United States has notified the WTO that it will withdraw substantially equivalent tariff concessions if an agreement is not reached before March 1.

This notice provides the list of goods notified to the WTO on Friday, January 28, 2005.

Whenever a foreign country withdraws, suspends, or modifies the application of trade agreement obligations of benefit to the United States without granting adequate compensation, the President is authorized under section 125(c) of the Trade Act of 1974 (19 U.S.C. 2135) to proclaim such increased duties or other import restrictions as are appropriate to effect adequate compensation. In the event that the United States withdraws substantially equivalent tariff concessions on March 1, increases in

the duties applied to the goods included in the list notified to the WTO would be effected pursuant to this authority.

FOR FURTHER INFORMATION CONTACT:

Sharon Sydow, Director for Agricultural Trade Policy, Office of the United States Trade Representative, 600 17th Street, NW., Washington, DC 20508; telephone (202) 395-6127.

Carmen Suro-Bredie,

Chair, Trade Policy Staff Committee.

Attachment: List of Products Subject to Possible Withdrawal of Concessions in Response to European Union (EU) Changes to Its Rice Import Regime

HS code	Product
04031090	Yogurt, not in dry form, whether or not flavored or containing add fruit or cocoa.
04063085	Processed cheese (incl. mixtures), nesoi, n/o 0.5% by wt. butterfat, not grated or powdered, subject to Ch4 U.S. note 23, not GN15.
07052100	Witloof chicory, fresh or chilled.
07108065	Brussels sprouts, uncooked or cooked by steaming or boiling in water, frozen, not reduced in size.
08052000	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, fresh or dried.
09042020	Paprika, dried or crushed or ground.
09102000	Saffron.
20019025	Artichokes, prepared or preserved by vinegar or acetic acid.
20032000	Truffles, prepared or preserved otherwise than by vinegar or acetic acid.
20049010	Antipasto, prepared or preserved otherwise than by vinegar or acetic acid, frozen.
20057050	Olives (not green) in a saline solution, canned, not pitted.
20057070	Olives (not green), in a saline solution, in airtight containers of glass or metal but not canned.
20057075	Olives (not green) in a saline solution, not canned, nesoi.
20059030	Sauerkraut, prepared or preserved otherwise than by vinegar or acetic acid, not frozen.
20087020	Peaches (excluding nectarines), otherwise prepared or preserved, not elsewhere specified or Included.

Note: The product descriptions supplied above for the items of the Harmonized Tariff Schedule of the United States ("HTS") are for the convenience of the reader and are not intended to delimit in any way the scope of the products that would be subject to increased duties.

[FR Doc. 05-2196 Filed 2-3-05; 8:45 am]

BILLING CODE 3190-W5-P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

January 25, 2005.

The Department of 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 March 7, 2005 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-1394.

Form Number: IRS Form 1120-SF.

Type of Review: Extension.

Title: U.S. Income Tax Return for Settlement Funds (Under Section 468B).

Description: Form 1120-SF is used by settlement funds to report income and taxes on earnings of the fund. The fund may be established by court order, a breach of contract, a violation of law, an arbitration panel, or the Environmental Protection Agency. The IRS uses Form 1120-F to determine if income and taxes are correctly computed.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 1,000.

Estimated Burden Hours Respondent/Recordkeeper:

Recordkeeping—18 hr., 24 min.

Learning about the law or the form—2 hr., 49 min.

Preparing the form—5 hr., 6 min.

Copying, assembling, and sending the form to the IRS—32 min.

Frequency of response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 26,880 hours.

OMB Number: 1545-1423.

Regulation Project Number: PS-106-91 Final.

Type of Review: Extension.

Title: State Housing Credit Ceiling and Other Rules Relating to the Low-Income Housing Credit.

Description: The regulations provide the order in which credits are allocated from each State's credit ceiling under section 422(h)(3)(C) and the determination of which states qualify for credits from a National Pool of credits under section 42(h)(3)(D). Allocating agencies need this information to correctly allocate credits and determine National Pool eligibility.

Respondents: Business or other for-profit, Individuals or households. Not-for-profit institutions, State, Local or Tribal Government.

Estimated Number of Respondents: 110.

Estimated Burden Hours Respondent: 2 hours, 30 minutes.

Frequency of response: Other (one time per event).

Estimated Total Reporting Burden: 275 hours.

OMB Number: 1545–1478.

Regulation Project Number: INTL–9–95 Final.

Type of Review: Extension.

Title: Certain Transfers of Domestic Stock or Securities by U.S. Persons to Foreign Corporations.

Description: Transfers of stock or securities by U.S. persons in tax-free transactions are treated as taxable transactions when the acquirer is a foreign corporation, unless an exception applies (section 367(a)). Under the regulations, no U.S. person will qualify for an exception unless the U.S. target company complies with certain reporting requirements.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 100.

Estimated Burden Hours Respondent: 10 hours.

Frequency of Response: Other (once).

Estimated Total Reporting Burden: 1,000 hours.

OMB Number: 1545–1634.

Regulation Project Number: REG–106902–98 Final.

Type of Review: Extension.

Title: Consolidated Returns—Consolidated Overall Foreign Losses and Separate Limitation Losses.

Description: The regulations provide guidance relating to the amount of overall foreign losses and separate limitation losses in the computation of the foreign tax credit. The regulations affect consolidated groups of corporations that compute the foreign tax credit limitation or that disposes of property used in a foreign trade or business.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 2,000.

Estimated Burden Hours Respondent: 1 hour, 30 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 3,000 hours.

OMB Number: 1545–1750.

Form Number: IRS Form 8038–R.

Type of Review: Extension.

Title: Request for Recovery of Overpayments under Arbitrage Rebate Provisions.

Description: Under Treasury Regulations section 1.148–3(i), bond issuers may recover an overpayment of arbitrage rebate paid to the United States under Internal Revenue Code section 148. Form 8038–R is used to request recovery of any overpayment of arbitrage rebate made under the arbitrage rebate provisions.

Respondents: State, Local or Tribal Government.

Estimated Number of Respondents/Recordkeepers: 200.

Estimated Burden Hours Respondent/Recordkeeper:

Recordkeeping—5 hr., 44 min.

Learning about the law or the form—3 hr., 16 min.

Preparing, copying, assembling, and sending the form to the IRS—3 hr., 30 min.

Frequency of Response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 2,458 hours.

Clearance Officer: Paul H. Finger, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224, (202) 622–3634.

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. 05–2167 Filed 2–3–05; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Guidance to Federal Financial Assistance Recipients Regarding Title VI Prohibition Against National Origin Discrimination Affecting Limited English Proficient Persons

AGENCY: Department of the Treasury.

ACTION: Notice of final guidance.

SUMMARY: The Department of the Treasury is publishing its final policy guidance on the prohibition in Title VI of the Civil Rights Act of 1964 against national origin discrimination as it affects limited English proficient (LEP) persons. This policy guidance replaces policy guidance published March 7, 2001 and republished on March 7, 2002. On December 22, 2003, the Department published proposed guidance for public comment. No comments were received.

FOR FURTHER INFORMATION CONTACT:

Pamela Proctor, Office of Equal Opportunity and Diversity, Department of the Treasury, 1750 Pennsylvania Avenue, NW., Room 8127 Washington, DC 20220; (202) 622–0324.

SUPPLEMENTARY INFORMATION: Title VI of the Civil Rights Act of 1964, 42 U.S.C. 2000d, *et seq.* provides that no person shall be subjected to discrimination on the basis of race, color, or national origin under any program or activity that receives Federal financial assistance.

Treasury's initial guidance regarding Title VI was published on March 7, 2001. See 66 FR 13829. The document was based on the policy guidance issued by the Department of Justice entitled "Enforcement of Title VI of the Civil Rights Act of 1964—National Origin Discrimination Against Persons with Limited English Proficiency." 65 FR 50123 (August 16, 2000).

On October 26, 2001 and January 11, 2002, the Assistant Attorney General for Civil Rights issued to Federal departments and agencies guidance memoranda that reaffirmed the Department of Justice's (DOJ) commitment to ensuring that federally assisted programs and activities fulfill their LEP responsibilities, and which clarified and answered certain questions raised regarding the August 16, 2000 guidance. In furtherance of those memoranda, the Department of the Treasury republished its guidance for the purpose of obtaining additional public comment on March 7, 2002. See 67 FR 10477.

On March 14, 2002, following republication of Treasury's policy guidance, the Office of Management and Budget (OMB) issued a Report to Congress titled "Assessment of the Total Benefits and Costs of Implementing Executive Order No. 13166: Improving Access to Services for Persons with Limited English Proficiency." Among other things, the Report recommended the adoption of uniform guidance by all Federal agencies, with flexibility to permit each agency to tailor its guidance to its specific customers. Consistent with this OMB recommendation, DOJ published LEP Guidance for DOJ recipients that was drafted and organized to also function as a model for similar guidance by other Federal agencies. See 67 FR 41455 (June 18, 2002). To the extent appropriate, Treasury's final guidance is consistent with the LEP guidance document published by DOJ.

The text of the complete final guidance document appears below.

Dated: December 21, 2004.

Jesus H. Delgado-Jenkins,

Acting Assistant Secretary for Management.

I. Introduction

Most individuals living in the United States read, write, speak and understand English. There are many individuals, however, for whom English is not their primary language. For instance, based on the 2000 census, over 26 million individuals speak Spanish and almost 7 million individuals speak an Asian or Pacific Island language at home. If these individuals have a limited ability to