

A Comment to OMB is most effective if OMB receives it within 30-days of publication.

Issued in Washington, DC, on November 3, 2004.

**Stephen R. Kratzke,**

*Associate Administrator for Rulemaking.*

[FR Doc. 04-24854 Filed 11-5-04; 8:45 am]

**BILLING CODE 4910-59-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

October 26, 2004.

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, Pub. L. 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 December 8, 2004 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1083.

*Regulation Project Number:* INTL-399-88 Final.

*Type of Review:* Extension.

*Title:* Treatment of Dual Consolidated Losses.

*Description:* Section 1503(d) denies use of the losses of one domestic corporation by another affiliated domestic corporation where the loss corporation is also subject to the income tax of another country. The regulation allows an affiliate to make use of the loss if the loss has not been used in the foreign group to take the loss into income upon future use of the loss in the foreign country. The regulation also requires separate accounting for a dual consolidated loss where the dual resident corporation files a consolidated return.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 500.

*Estimated Burden Hours Respondent:* 3 hours, 14 minutes.

*Frequency of response:* Annually.

*Estimated Total Reporting Burden:* 1,620 hours.

*OMB Number:* 1545-1318.

*Regulation Project Number:* REG-209545-92 NPRM.

*Type of Review:* Extension.

*Title:* Earning and Profits of Foreign Corporations.

*Description:* Application of the proposed regulations may result in accounting method changes which ordinarily require the filing of Form 3115. However, the proposed regulations waive this filing requirement if certain conditions are met, with the net result that no burdens are imposed.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 1.  
*Estimated Burden Hours Respondent:* 1 hour.

*Frequency of response:* On occasion.

*Estimated Total Reporting Burden:* 1 hour.

*OMB Number:* 1545-1339.

*Regulation Project Number:* IA-33-92 Final.

*Type of Review:* Extension.

*Title:* Information Reporting for Reimbursements of Interest on Qualified Mortgages.

*Description:* To encourage compliance with the tax laws relating to the mortgage interest deduction, the regulations require the reporting on form 1098 of reimbursements of interest overcharged in a prior year. Only businesses that receive mortgage interest in the course of that business are affected by this reporting requirement.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 1.

*Estimated Burden Hours Respondent/Recordkeeper:* 1 hour.

*Frequency of response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 1 hour.

*OMB Number:* 1545-1360.

*Regulation Project Number:* PS-102-88 Final.

*Type of Review:* Extension.

*Title:* Income, Gift and Estate Tax.

*Description:* The regulation provides guidance to individuals or fiduciaries: (1) For making a qualified domestic trust election of the estate return of a decedent whose surviving spouse is not a United States citizen in order that the estate may obtain the marital deduction, and (2) for filing the annual returns that such an election may require.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 2,300.

*Estimated Burden Hours Respondent:* 2 hours, 40 minutes.

*Frequency of response:* Annually.

*Estimated Total Reporting Burden:* 6,150 hours.

*OMB Number:* 1545-1378.

*Regulation Project Number:* PS-4-89 Final.

*Type of Review:* Extension.

*Title:* Disposition of an Interest in a Nuclear Power Plant.

*Description:* The regulations require that certain information be submitted as part of a request for a schedule of ruling amounts. The regulations also require certain taxpayers to file a request for a revised schedule of ruling amounts.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 70.

*Estimated Burden Hours Respondent:* 8 hours, 13 minutes.

*Frequency of response:* On occasion.

*Estimated Total Reporting Burden:* 575 hours.

*OMB Number:* 1545-1464.

*Regulation Project Number:* IA-44-94 Final.

*Type of Review:* Extension.

*Title:* Deductibility, Substantiation, and Disclosure of Certain Charitable Contributions.

*Description:* The regulation provides guidance regarding the allowance of certain charitable contribution deductions, the substantiation requirements for charitable contributions of \$250 or more, and the disclosure requirements for quid pro quo contributions of \$75 or more. These regulations will affect donee organizations and individuals and entities that make payments to donee organizations.

*Respondents:* Individuals or households, Business or other for-profit, Not-for-profit institutions.

*Estimated Number of Respondents/Recordkeepers:* 1,750,000.

*Estimated Burden Hours Respondent/Recordkeeper:* 1 hour, 8 minutes.

*Frequency of response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 1,975,000 hours.

*OMB Number:* 1545-1774.

*Regulation Project Numbers:* REG-135898-04 NPRM and Temporary; REG-152524-02 NPRM and Temporary; REG-123305-02 (formerly REG-102305-02) NPRM and Temporary; and REG-102740-02 NPRM and Temporary.

*Type of Review:* Extension.

*Title:* REG-135898-04 NPRM and Temporary Regulations: Extension of Time to Elect Method for Determining Allowable Loss; REG-152524-02 NPRM and Temporary Regulations: Guidance under Section 1502; Amendment of Waiver of Loss Carryovers from Separate Return Limitation Years; REG-123305-

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.*

[FR Doc. 04-24837 Filed 11-5-04; 8:45 am]

**BILLING CODE 4830-01-P**

## 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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