

<sup>2</sup>While the ALCO-SCREEN 02™ saliva-alcohol screening device manufactured by Chematics, Inc. passed the requirements of the Model Specifications when tested at 40°C (104°F), the manufacturer has indicated that the device cannot exceed storage temperatures of 27°C (80°F). Instructions to this effect are stated on all packaging accompanying the device. Accordingly, the device should not be stored at temperatures above 27°C (80°F). If the device is stored at or below 27°C (80°F) and used at higher temperatures (*i.e.*, within a minute), the device meets the Model Specifications and the results persist for 10–15 minutes. If the device is stored at or below 27°C (80°F) and equilibrated at 40°C (104°F) for an hour prior to sample application, the device fails to meet the Model Specifications. Storage at temperatures above 27°C (80°F), for even brief periods of time, may result in false negative readings.

<sup>3</sup>Han International does not market or sell devices directly in the U. S. market. Other devices manufactured by Han International are listed under AK Solutions, Inc. and Q-3 Innovations, Inc.

<sup>4</sup>The AlcoHawk ABI is the same device as that listed under Han International as the "ABI" and is manufactured for Q-3 Innovations by Han International. The Alcohawk PRO is the same device as the AlcoMate marketed and sold by AK Solutions, and also manufactured by Han International.

<sup>5</sup>While this device passed all of the requirements of the Model Specifications, readings should be taken only after the time specified by the manufacturer. For valid readings, the user should follow the manufacturer's instructions. Readings should be taken one (1) minute after a sample is introduced at or above 30°C (86°F); readings should be taken after two (2) minutes at 18°C–29°C (64.4°–84.2°F); and readings should be taken after five (5) minutes when testing at temperatures at or below 17°C (62.6°F). If the reading is taken before five (5) minutes has elapsed under the cold conditions, the user is likely to obtain a reading that underestimates the actual saliva-alcohol level.

Issued on: September 13, 2005.

**Marilena Amoni,**

*Associate Administrator for Program Development and Delivery.*

[FR Doc. 05–18501 Filed 9–16–05; 8:45 am]

BILLING CODE 4910–59–P

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

#### Release of Waybill Data

The Surface Transportation Board has received a request from Baker & Miller PLLC on behalf of the Kansas City Southern Railway Company (WB595–3–9/6/2005) for permission to use certain data from the Board's 2002–2004 Carload Waybill Samples. A copy of the requests may be obtained from the Office of Economics, Environmental Analysis, and Administration.

The waybill sample contains confidential railroad and shipper data; therefore, if any parties object to these requests, they should file their objections with the Director of the Board's Office of Economics, Environmental Analysis, and Administration within 14 calendar days of the date of this notice. The rules for release of waybill data are codified at 49 CFR 1244.9.

Contact: Mac Frampton, (202) 565–1541.

**Vernon A. Williams,**

*Secretary.*

[FR Doc. 05–18568 Filed 9–16–05; 8:45 am]

BILLING CODE 4915–01–P

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Finance Docket No. 34732]

#### Union Pacific Railroad Company— Trackage Rights Exemption—BNSF Railway Company

BNSF Railway Company (BNSF), pursuant to a modified written trackage

rights agreement entered into between BNSF and Union Pacific Railroad Company (UP), submits this verified notice for an exemption of the modified written trackage rights agreement governing UP's existing overhead trackage rights over BNSF's line of railroad between MP 365.85 at UP Jct., WA, and MP 365.14 at Fish Lake, WA, approximately 0.70 miles, on BNSF's Spokane Subdivision (the Joint Trackage).<sup>1</sup> The modification of trackage rights relates to UP's assumption of maintenance functions for a particular segment of the Joint Trackage, except for signal maintenance which will continue to be the responsibility of BNSF. UP will continue to have rights to use the Joint Trackage as provided in the Agreement.

The transaction was scheduled to be consummated on September 6, 2005, and operations under this exemption were planned to begin on that date.

The purpose of this transaction is to modify the Agreement to change the maintenance obligations in order to promote operating and maintenance efficiencies and better align the parties' maintenance obligations relative to usage.

As a condition to this exemption, any employees affected by the trackage rights will be protected by the conditions imposed in *Norfolk and Western Ry. Co.—Trackage Rights—BN*, 354 I.C.C. 605 (1978), as modified in *Mendocino Coast Ry., Inc.—Lease and Operate*, 360 I.C.C. 653 (1980).

This notice is filed under 49 CFR 1180.2(d)(7). If it contains false or misleading information, the exemption is void *ab initio*. Petitions to revoke the exemption under 49 U.S.C. 10502(d) may be filed at any time. The filing of

<sup>1</sup>UP acquired the nonexclusive right to use the Joint Trackage under an agreement dated January 27, 1972, by and between the Oregon-Washington Railroad & Navigation Company, and its lessees, UP and Burlington Northern Inc. (BNSF's predecessor in interest), as amended by a supplemental agreement dated May 6, 1982 (collectively, the Agreement).

a petition to revoke will not automatically stay the transaction.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 34732, must be filed with the Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423–0001. In addition, one copy of each pleading must be served on Sarah W. Bailiff, BNSF RAILWAY COMPANY, 2500 Lou Menk Drive, P.O. Box 961039, Fort Worth, TX 76161–0039.

Board decisions and notices are available on our Web site at <http://www.stb.dot.gov>.

Decided: By the Board, David M. Konschnik, Director, Office of Proceedings.

**Vernon A. Williams,**

*Secretary.*

[FR Doc. 05–18413 Filed 9–16–05; 8:45 am]

BILLING CODE 4915–01–P

## DEPARTMENT OF THE TREASURY

### Submission to OMB for Approval and Request for Comment for Form 1040 and Schedules A, B, C, C–EZ, D, D–1, E, EIC, F, H, J, R, and SE, Form 1040A and Schedules 1, 2, and 3, Form 1040EZ, Form 1040X, and All Attachments to These Forms

**SUMMARY:** The Department of the Treasury has submitted the public information collections described in this notice to the Office of Management and Budget (OMB) for review and approval under the Paperwork Reduction Act of 1995, Public Law 104–13.

**DATES:** Written comments should be received on or before October 19, 2005, to be assured of consideration.

**ADDRESSES:** Copies of the submission may be obtained by contacting the Internal Revenue Service by e-mail ([Glenn.P.Kirkland@irs.gov](mailto:Glenn.P.Kirkland@irs.gov)) or by calling (202) 622–3428 (not a toll-free call).

Comments regarding this information collection should be addressed to OMB by e-mail ([Alexander\\_T.\\_Hunt@omb.eop.gov](mailto:Alexander_T._Hunt@omb.eop.gov)) or by paper mail to Desk Officer for the

Department of the Treasury, Office of Information and Regulatory Affairs, Office of Management and Budget, New Executive Office Building, Washington, DC 20503 and to the Treasury Department by e-mail (*Michael.Robinson@do.treas.gov*) or by paper mail to Clearance Officer, Department of the Treasury, Room 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

**SUPPLEMENTARY INFORMATION:** The Department of the Treasury and the Internal Revenue Service, as part of our continuing efforts to reduce paperwork and respondent burden, invite the general public and other Federal agencies to take this opportunity to comment on proposed and continuing information collections, as required by the Paperwork Reduction Act of 1995 (PRA), Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). This notice requests comments on all forms used by individual taxpayers: Form 1040, U.S. Individual Income Tax Return, and Schedules A, B, C, C-EZ, D, D-1, E, EIC, F, H, J, R, and SE; Form 1040A and Schedules 1, 2, and 3; Form 1040EZ; Form 1040X; and all attachments to these forms (see the Appendix to this notice). With this notice, the IRS is again announcing significant changes to (1) the manner in which tax forms used by individual taxpayers will be approved under the PRA and (2) its method of estimating the paperwork burden imposed on individual taxpayers.

### Change in PRA Approval of Forms Used by Individual Taxpayers

Under the PRA, OMB assigns a control number to each "collection of information" that it reviews and approves for use by an agency. A single information collection may consist of one or more forms, recordkeeping requirements, and/or third-party disclosure requirements. Under the PRA and OMB regulations, agencies have the discretion to seek separate OMB approvals for individual forms, recordkeeping requirements, and third-party reporting requirements or to combine any number of forms, recordkeeping requirements, and/or third-party disclosure requirements (usually related in subject matter) under one OMB Control Number. Agency decisions on whether to group individual requirements under a single OMB Control Number or to disaggregate them and request separate OMB Control Numbers are based largely on considerations of administrative practicality.

The PRA also requires agencies to estimate the burden for each collection of information. Accordingly, each OMB Control Number has an associated burden estimate. The burden estimates for each control number are displayed in (1) the PRA notices that accompany collections of information, (2) **Federal Register** notices such as this one, and (3) in OMB's database of approved information collections. If more than one form, recordkeeping requirement, and/or third-party disclosure requirement is approved under a single control number, then the burden estimate for that control number reflects the burden associated with all of the approved forms, recordkeeping requirements, and/or third-party disclosure requirements.

As described below under the heading "New Burden Model," the IRS' new Individual Taxpayer Burden Model (ITBM) estimates of taxpayer burden are based on taxpayer characteristics and activities, taking into account, among other things, the forms and schedules generally used by those groups of individual taxpayers and the recordkeeping and other activities needed to complete those forms. The ITBM represents the first phase of a long-term effort to improve the ability of IRS to measure the burden imposed on various groups of taxpayers by the Federal tax system. While the new methodology provides a more accurate and comprehensive description of individual taxpayer burden, it does not estimate burden on a form-by-form basis, as has been done under the previous methodology. When the prior model was developed in the mid-1980s, almost all tax returns were prepared manually, either by the taxpayer or a paid provider. In this context, it was determined that estimating burden on a form-by-form basis was an appropriate methodology. Today, about 85 percent of all individual tax returns are prepared utilizing computer software (either by the taxpayer or a paid provider), and about 15 percent are prepared manually. In this environment, in which many taxpayers' activities are no longer as directly associated with particular forms, estimating burden on a form-by-form basis is not an appropriate measurement of taxpayer burden. The new model, which takes into account broader and more comprehensive taxpayer characteristics and activities, provides a much more accurate and useful estimate of taxpayer burden.

Currently, there are 195 forms used by individual taxpayers. These include Forms 1040, 1040A, 1040 EZ, and their schedules and all the forms individual taxpayers attach to their tax returns (see

the Appendix to this notice). For most of these forms, IRS has in the past obtained separate OMB approvals under unique OMB Control Numbers and separate burden estimates.

Since the ITBM does not estimate burden on a form-by-form basis, IRS is no longer able to provide burden estimates for each tax form used by individuals. The ITBM estimates the aggregate burden imposed on individual taxpayers, based upon their tax-related characteristics and activities. IRS therefore will seek OMB approval of all 195 individual tax forms as a single "collection of information." The aggregate burden of these tax forms will be accounted for under OMB Control Number 1545-0074, which is currently assigned to Form 1040 and its schedules. OMB Control Number 1545-0074 will be displayed on all individual tax forms and other information collections.

As a result of this change, burden estimates for individual taxpayers will now be displayed differently in PRA Notices on tax forms and other information collections, and in **Federal Register** notices. This new way of displaying burden is presented below under the heading "PRA Submission to OMB." Since a number of forms used by individual taxpayers are also used by corporations, partnerships, and other kinds of taxpayers, there will be a transition period during which IRS will report different burden estimates for individual taxpayers and for other taxpayers using the same forms. For those forms used by both individual and other taxpayers, IRS will display two OMB Control Numbers (1545-0074 and the OMB Control Numbers currently assigned to these forms) and provide two burden estimates. The burden estimates for individual taxpayers will be reported and accounted for as described in this notice. The burden estimates for other users of these forms will be reported under the existing methodology, which is based on form length and complexity.<sup>1</sup>

### New Burden Model

Data from the new ITBM revises the estimates of the levels of burden experienced by individual taxpayers when complying with the Federal tax laws. It replaces the earlier burden measurement developed in the mid-1980s. Since that time, improved technology and modeling sophistication have enabled the IRS to improve the

<sup>1</sup> As IRS continues to develop the new burden model, the new method of estimating burden will be expanded to cover other groups of taxpayers (corporations, partnerships, tax-exempt entities, etc.).

burden estimates. The new model provides taxpayers and the IRS with a more comprehensive understanding of the current levels of taxpayer burden. It reflects major changes over the past two decades in the way taxpayers prepare and file their returns. The new ITBM also represents a substantial step forward in the IRS' ability to assess likely impacts of administrative and legislative changes on individual taxpayers.

The ITBM's approach to measuring burden focuses on the characteristics and activities of individual taxpayers rather than the forms they use. Key determinants of taxpayer burden in the model are the way the taxpayer prepares the return (e.g. with software or paid preparer) and the taxpayer's activities, such as recordkeeping and tax planning. In contrast, the previous estimates primarily focused on the length and complexity of each tax form. The changes between the old and new burden estimates are due to the improved ability of the new methodology to measure burden and the expanded scope of what is measured. These changes create a one-time shift in the estimate of burden levels that reflects the better measurement of the new model. The differences in estimates between the models do not reflect any change in the actual burden experienced by taxpayers. Comparisons should not be made between these and the earlier published estimates, because the models measure burden in different ways.

**Methodology**

Burden is defined as the time and out-of-pocket costs incurred by taxpayers to comply with the Federal tax system. For the first time, the time expended and the out-of-pocket costs are estimated separately. The new methodology distinguishes among preparation methods, taxpayer activities, types of

individual taxpayer, filing methods, and income levels. Indicators of complexity in tax laws as reflected in tax forms and instructions are incorporated in the model. The new model follows IRS' classification of taxpayer types: individual taxpayers are taxpayers who file any type of Form 1040. "Self-Employed" taxpayers are individual taxpayers who file a Form 1040 and a Schedule C, C-EZ, E, or F, or Form 2106. All other individual taxpayers using a Form 1040 are "Wage and Investment" taxpayers.

The taxpayer's choice of preparation method is identified as a major factor influencing burden levels. The preparation methods are:

- Self-prepared without software
- Self-prepared with software
- Used a paid tax preparer

The separate types of taxpayer activities measured in the model are:

- Recordkeeping
- Form completion
- Form submission (electronic and paper)
- Tax planning
- Use of services (IRS and paid professional)
- Gathering tax materials

**Taxpayer Burden Estimates**

Tables 1, 2, and 3 show the burden model estimates. In tax year 2003 the burden of all individual taxpayers filing Forms 1040, 1040A or 1040EZ averaged about 23 hours per return filed, or a total of more than 3 billion hours. Similarly, the average out-of-pocket taxpayer costs were estimated to be \$179 per return filed or a total of \$23.4 billion. Including associated forms and schedules, taxpayers filing Form 1040 had an average burden of about 30 hours, taxpayers filing Form 1040A averaged about 9 hours, and those filing 1040 EZ averaged about 7 hours.

The data shown are the best estimates from tax returns filed for 2003 currently

available as of June 27, 2005. The estimates are subject to change as new forms and data become available. Estimates for combinations of major forms and schedules commonly used will be available and the most up-to-date estimates and supplementary information can be found on the IRS Web site: <http://www.irs.gov>.

**PRA Submission to OMB**

*Title:* U.S. Individual Income Tax Return.

*OMB Number:* 1545-0074.

*Type of Review:* Extension; Revision; New Collection.

*Form Numbers:* Form 1040 and Schedules A, B, C, C-EZ, D, D-1, E, EIC, F, H, J, R, and SE; Form 1040A and Schedules 1, 2 and 3; Form 1040EZ; Form 1040X; and all attachments to these forms (see the Appendix to this notice).

*Abstract:* These forms are used by individuals to report their income tax liability. The data is used to verify that the items reported on the forms are correct, and also for general statistics use.

*Current Actions:* Changes are being made to the forms and the method of burden computation; several new forms are included in the submission.

*Type of Review:* Extension or revision of currently approved collections; new collections.

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 130,200,000.

*Total Estimated Time:* 3.0 billion hours.

*Estimated Average Time Per Respondent:* 23.3 hours.

*Total Estimated Out-of-Pocket Costs:* \$23.4 billion.

*Estimated Average Out-of-Pocket Cost Per Respondent:* \$179.

**TABLE 1.—TAXPAYER BURDEN FOR INDIVIDUAL TAXPAYERS WHO FILED FORM 1040, BY PREPARATION METHOD**

Major form filed or type of taxpayer	Number of returns (millions)	Average burden							
		Average for all preparation methods		Self-prepared without tax software		Self-prepared with tax software		Prepared by paid professional	
		Hours	Costs	Hours	Costs	Hours	Costs	Hours	Costs
All Taxpayers Filing Form 1040, 1040A and 1040EZ .....	130.2	23.3	\$179	16.4	\$17	27.9	\$44	22.9	\$268
Major Form Filed:									
Taxpayers Filing Form 1040 (and associated forms) .....	88.2	30.5	242	26.9	21	36.6	52	28.7	338
Taxpayers Filing Form 1040A (and associated forms) .....	23.3	9.1	62	10.8	29	11.5	44	7.4	82
Taxpayers Filing Form 1040EZ ...	18.7	7.2	29	7.0	.....	110.1	9	5.5	60
Type of Taxpayer*:									
Wage and Investment .....	94.6	11.8	93	11.5	14	17.8	35	9.0	142

TABLE 1.—TAXPAYER BURDEN FOR INDIVIDUAL TAXPAYERS WHO FILED FORM 1040, BY PREPARATION METHOD—  
Continued

Major form filed or type of taxpayer	Number of returns (millions)	Average burden							
		Average for all preparation methods		Self-prepared without tax software		Self-prepared with tax software		Prepared by paid professional	
		Hours	Costs	Hours	Costs	Hours	Costs	Hours	Costs
Self-Employed .....	35.6	53.9	410	48.5	31	68.4	81	53.9	522

**Note:** Detail may not add to total due to rounding.

\* You are a "Wage and Investment" taxpayer (as defined by IRS) if you did not file a Schedule C, Schedule C-EZ, Schedule E, Schedule F, or Form 2106. If you filed a Schedule C, Schedule C-EZ, E, or F, or Form 2106, you are a "Self-Employed" taxpayer.

TABLE 2.—TAXPAYER BURDEN FOR TAXPAYERS WHO FILED FORM 1040, BY PREPARATION METHOD AND COMBINATION OF FORMS FILED

Type of taxpayer* and common combination of forms filed	Average burden							
	Average for all preparation methods		Self-prepared without tax software		Self-prepared with tax software		Prepared by paid professional	
	Hours	Costs	Hours	Costs	Hours	Costs	Hours	Costs

## Common Filing Combinations of Wage &amp; Investment Taxpayers

Wage and Investment Taxpayers .....	11.8	\$93	11.5	\$14	17.8	\$35	9.0	\$142
Form 1040 and other forms and schedules, but not Schedules A and D .....	9.2	88	12.2	17	15.8	34	6.6	118
Form 1040 and Schedule A and other forms and schedules, but not Schedule D .....	16.3	126	19.2	17	22.6	41	11.9	198
Form 1040 and Schedule D and other forms and schedules, but not Schedule A .....	17.6	159	22.5	14	27.3	48	12.9	223
Form 1040 and Schedules A and D and other forms and schedules ....	24.6	239	32.8	13	35.4	44	18.1	365

## Common Filing Combinations of Self -Employed Taxpayers

Self-Employed Taxpayers Form 1040 and Schedule C and other forms and schedules, but not Schedules E or F or Form 2106 .....	53.9	410	48.5	31	68.4	81	53.9	522
Form 1040 and Schedule E and other forms and schedules, but not Schedules C or F or Form 2106 .....	59.4	245	51.4	24	74.6	63	56.1	323
Form 1040 and Schedule F and other forms and schedules, but not Schedules C or E or Form 2106 .....	44.7	591	37.5	43	57.7	100	42.8	717
Form 1040 and Form 2106 and other forms and schedules but not Schedules C, E, or F ....	34.8	238	38.1	37	49.7	81	34.8	238
Form 1040 and forms and schedules including more than one of the SE forms (Schedules C, E, or F or Form 2106) ..	55.4	242	42.0	32	62.5	80	55.8	283
Form 1040 and forms and schedules including more than one of the SE forms (Schedules C, E, or F or Form 2106) ..	69.4	618	72.0	40	88.3	99	65.7	746

\* You are a "Wage and Investment" taxpayer (as defined by IRS) if you did not file a Schedule C, Schedule C-EZ, Schedule E, Schedule F, or Form 2106. If you filed a Schedule C, Schedule C-EZ, E, or F, or Form 2106, you are a "Self-Employed" taxpayer.

TABLE 3.—TAXPAYER BURDEN FOR TAXPAYERS WHO FILED FORM 1040, BY ACTIVITY

Form or schedule	Percent of returns files	Average time burden of taxpayer activities (hours per return)					Average cost per return
		Total time	Record-keeping	Tax planning	Form completion	All other activities	
All Taxpayers .....	100	23.3	14.1	3.2	3.2	2.8	\$179
Form 1040 .....	68	30.5	19.1	4.2	3.8	3.5	242
Form 1040A .....	18	9.1	4.3	1.1	1.9	1.8	63
Form 1040EZ .....	14	7.2	2.5	1.5	2.1	1.2	29
Type of Taxpayer* .....	100						
Wage and Investment .....	73	11.8	5.0	2.3	2.7	1.8	93
Self-Employed .....	27	53.9	38.1	5.8	4.4	1.2	410

Note: Detail may not add to total due to rounding.

\* You are a "Wage and Investment" taxpayer (as defined by IRS) if you did not file a Schedule C, Schedule C-EZ, Schedule E, Schedule F, or Form 2106. If you filed a Schedule C, Schedule C-EZ, E, or F, or Form 2106, you are a "Self-Employed taxpayer."

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 should be submitted to OMB and the Treasury Department as indicated above. 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 will 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. All comments will become a matter of public record.

Dated: September 13, 2005.

**Michael A. Robinson,**  
Treasury Department Clearance Officer.

APPENDIX

OMB	Form	Title
0074 .....	1040 .....	U.S. Individual Income Tax Return.
0085 .....	1040 A .....	U.S. Individual Income Tax Return.
0675 .....	1040 EZ .....	Income Tax Return for Single and Joint Filers With No Dependents.
0091 .....	1040X .....	Amended U.S. Individual Income Tax Return.
0089 .....	1040NR .....	U.S. Nonresident Alien Income Tax Return.
1468 .....	1040 NR-EZ .....	U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents.
0026 .....	926 .....	Return by a U.S. Transferor of Property to a Foreign Corporation.
0042 .....	970 .....	Application To Use LIFO Inventory Method.
0134 .....	1128 .....	Application to Adopt, Change, or Retain a Tax Year.
0145 .....	2439 .....	Notice to Shareholder of Undistributed Long-Term Capital Gains.
0152 .....	3115 .....	Application for Change in Accounting Method.
0155 .....	3468 .....	Investment Credit.
0159 .....	3520 .....	Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts.
0895 .....	3800 .....	General Business Credit.
0166 .....	4255 .....	Recapture of Investment Credit.
0172 .....	4562 .....	Depreciation and Amortization.
0184 .....	4797 .....	Sales of Business Property.
0704 .....	5471 .....	Information Return of U.S. Persons With Respect To Certain Foreign Corporations.
0216 .....	5713 .....	International Boycott Report.
0219 .....	5884 .....	Work Opportunity Credit.
0231 .....	6478 .....	Credit for Alcohol Used as Fuel.
0619 .....	6765 .....	Credit for Increasing Research Activities.
0790 .....	8082 .....	Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR).
0881 .....	8271 .....	Investor Reporting of Tax Shelter Registration Number.
0984 .....	8586 .....	Low-Income Housing Credit.
1021 .....	8594 .....	Asset Acquisition Statement.
0988 .....	8609 SCH A .....	Annual Statement.
1035 .....	8611 .....	Recapture of Low-Income Housing Credit.
1002 .....	8621 .....	Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund.
1031 .....	8697 .....	Interest Computation Under the Look-Back Method for Completed Long-Term Contracts.
1505 .....	8820 .....	Orphan Drug Credit.
1205 .....	8826 .....	Disabled Access Credit.
1282 .....	8830 .....	Enhanced Oil Recovery Credit.
1362 .....	8835 .....	Renewable Electricity and Refined Coal Production Credit.

## APPENDIX—Continued

OMB	Form	Title
1444	8844	Empowerment Zone and Renewal Community Employment Credit.
1417	8845	Indian Employment Credit.
1414	8846	Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips.
1416	8847	Credit for Contributions to Selected Community Development Corporations.
1910	8858	Information Return of U.S. Persons With Respect to Foreign Disregarded Entities.
1606	8860	Qualified Zone Academy Bond Credit.
1569	8861	Welfare-to-Work Credit.
1924	8864	Biodiesel Fuels Credit.
1668	8865	Return of U.S. Persons With Respect To Certain Foreign Partnerships.
1622	8866	Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method.
1722	8873	Extraterritorial Income Exclusion.
1804	8874	New Markets Credit.
1810	8881	Credit for Small Employer Pension Plan Startup Costs.
1809	8882	Credit for Employer-Provided Childcare Facilities and Services.
1800	8886	Reportable Transaction Disclosure Statement.
1914	8896	Low Sulfur Diesel Fuel Production Credit.
NEW	8900	Qualified Railroad Track Maintenance Credit.
NEW	8903	Domestic Production Activities Deduction.
0007	T (Timber)	Forest Activities Schedules.
0043	972	Consent of Shareholder To Include Specific Amount in Gross Income.
0704	5471 SCH J	Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation.
0704	5471 SCH M	Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons.
0704	5471 SCH N	Return of Officers, Directors, and 10%-or-More Shareholders of a Foreign Person Holding Company.
0704	5471 SCH O	Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of Its Stock.
0216	5713 SCH A	International Boycott Factor (Section 999(c)(1)).
0216	5713 SCH B	Specifically Attributable Taxes and Income (Section 999(c)(2)).
0216	5713 SCH C	Tax Effect of the International Boycott Provisions.
NEW	8621 A	Return by a Shareholder Making Certain Late Elections to End Treatment as a Passive Foreign Investment Company.
1029	8693	Low-Income Housing Credit Disposition Bond.
1516	8832	Entity Classification Election.
1395	8838	Consent To Extend the Time To Assess Tax Under Section 367—Gain Recognition Statement.
1910	8858 SCH M	Transactions Between Controlled Foreign Disregarded Entity and Filer or Other Related Entities.
1668	8865 SCH K-1	Partner's Share of Income, Credits, Deductions, etc.
1668	8865 SCH O	Transfer of Property to a Foreign Partnership.
1668	8865 SCH P	Acquisitions, Dispositions, and Changes of Interests in a Foreign Partnership.
0074	1040 SCH A	Itemized Deductions.
0074	1040 SCH B	Interest and Ordinary Dividends.
0074	1040 SCH C	Profit or Loss From Business.
0074	1040 SCH C-EZ	Net Profit From Business.
0074	1040 SCH D	Capital Gains and Losses.
0074	1040 SCH D-1	Continuation Sheet for Schedule D.
0074	1040 SCH E	Supplemental Income and Loss.
0074	1040 SCH EIC	Earned Income Credit.
0074	1040 SCH F	Profit or Loss From Farming.
0074	1040 SCH H	Household Employment Taxes.
0074	1040 SCH J	Income Averaging for Farmers and Fishermen.
0074	1040 SCH R	Credit for the Elderly or the Disabled.
0074	1040 SCH SE	Self-Employment Tax.
0121	1116	Foreign Tax Credit.
0073	1310	Statement of Person Claiming Refund Due a Deceased Taxpayer.
1441	2106 EZ	Unreimbursed Employee Business Expenses.
0139	2106	Employee Business Expenses.
0071	2120	Multiple Support Declaration.
0140	2210 F	Underpayment of Estimated Tax by Farmers and Fishermen.
0140	2210	Underpayment of Estimated Tax by Individuals, Estates, and Trusts.
0070	2350	Application for Extension of Time To File U.S. Income Tax Return.
0068	2441	Child and Dependent Care Expenses.
1326	2555 EZ	Foreign Earned Income Exclusion.
0067	2555	Foreign Earned Income.
0062	3903	Moving Expenses.
0059	4137	Social Security and Medicare Tax on Unreported Tip Income.
0173	4563	Exclusion of Income for Bona Fide Residents of American Samoa.
0177	4684	Casualties and Thefts.
0187	4835	Farm Rental Income and Expenses.
0191	4952	Investment Interest Expense Deduction.

## APPENDIX—Continued

OMB	Form	Title
0193	4972	Tax on Lump-Sum Distributions.
0803	5074	Allocation of Individual Income Tax To Guam or the Commonwealth of the Northern Mariana Islands (CNMI).
0203	5329	Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts.
0712	6198	At-Risk Limitations.
0227	6251	Alternative Minimum Tax—Individuals.
0228	6252	Installment Sale Income.
0644	6781	Gains and Losses From Section 1256 Contracts and Straddles.
0889	8275 R	Regulation Disclosure Statement.
0889	8275	Disclosure Statement.
0908	8283	Noncash Charitable Contributions.
0915	8332	Release of Claim to Exemption for Child of Divorced or Separated Parents.
1210	8379	Injured Spouse Claim and Allocation.
0930	8396	Mortgage Interest Credit.
1034	8582 CR	Passive Activity Credit Limitations.
1008	8582	Passive Activity Loss Limitations.
1007	8606	Nondeductible IRAs.
0998	8615	Tax for Children Under Age 14 With Investment Income of More Than \$1,600.
1032	8689	Allocation of Individual Income Tax To the Virgin Islands.
1073	8801	Credit for Prior Year Minimum Tax—Individuals, Estates, and Trusts.
1620	8812	Additional Child Tax Credit.
1128	8814	Parents' Election To Report Child's Interest and Dividends.
1173	8815	Exclusion of Interest From Series EE and I U.S. Savings Bonds Issued After 1989.
1190	8824	Like-Kind Exchanges.
1288	8828	Recapture of Federal Mortgage Subsidy.
1266	8829	Expenses for Business Use of Your Home.
1374	8834	Qualified Electric Vehicle Credit.
1829	8836	Qualifying Children Residency Statement
1552	8839	Qualified Adoption Expenses.
1410	8840	Closer Connection Exception Statement for Aliens.
1411	8843	Statement for Exempt Individuals and Individuals With a Medical Condition.
1561	8853	Archer MSAs and Long-Term Care Insurance Contracts.
1567	8854	Initial and Annual Expatriation Information Statement.
1584	8859	District of Columbia First-Time Homebuyer Credit.
1619	8862	Information to Claim Earned Income Credit After Disallowance.
1618	8863	Education Credits.
1805	8880	Credit for Qualified Retirement Savings Contributions.
1807	8885	Health Coverage Tax Credit.
1911	8889	Health Savings Accounts (HSAs).
1928	8891	U.S. Information Return for Beneficiaries of Certain Canadian Registered Retirement Plans.
NEW	8898	Statement for Individuals Who Begin or End Bona Fide Residence in a U.S. Possession.
0666	673	Statement for Claiming Exemption From Withholding on Foreign Earned Income Eligible for the Exclusion(s).
0054	1000	Ownership Certificate.
0085	1040 A-SCH 1	Interest and Ordinary Dividends for Form 1040A Filers.
0085	1040 A-SCH 2	Child and Dependent Care Expenses for Form 1040A Filers.
0085	1040 A-SCH 3	Credit for the Elderly or the Disabled+F66 for Form 1040A Filers.
0087	1040 ES-E	Estimated Tax for Individuals.
0087	1040 ES-OCR	Estimated Tax for Individuals (Optical Character Recognition Without Form 1040V).
0087	1040 ES-OCR-V	Payment Voucher.
0087	1040 ES-OTC	Estimated Tax for Individuals.
0087	1040 ES/VOCR	Estimated Tax for Individuals (Optical Character Recognition With Form 1040V).
0074	1040 V	Payment Voucher.
0074	1040 V-OCR	Payment Voucher.
0074	1040 V-OCR-ES	Payment Voucher.
0098	1045	Application for Tentative Refund.
0065	4070 A	Employee's Daily Record of Tips.
0065	4070	Employee's Report of Tips to Employer.
0168	4361	Application for Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders, and Christian Science Practitioners.
0188	4868	Application for Automatic Extension of Time To File Individual U.S. Income Tax Return.
0195	5213	Election To Postpone Determination as To Whether the Presumption Applies That an Activity Is Engaged in for Profit.
1397	8453 OL	U.S. Individual Income Tax Declaration for an IRS e-file Online Return.
0936	8453	U.S. Individual Income Tax Declaration for an IRS e-file Return.
1151	8818	Optional Form To Record Redemption of Series EE and I U.S. Savings Bonds Issued After 1989.
1163	8822	Change of Address.
1354	8833	Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b).
1829	8836 SCH A	Third Party Affidavit.
1829	8836 SCH B	Third Party Affidavit.
1755	8878	IRS e-file Signature Authorization for Application for Extension of Time to File.

## APPENDIX—Continued

OMB	Form	Title
1758	8879	IRS e-file Signature Authorization.
NEW	8901	Information on Qualifying Children Who Are Not Dependents (For Child Tax Credit Only).
1350	9465	Installment Agreement Request.
1547	W-7 A	Application for Taxpayer Identification Number for Pending U.S. Adoptions.
1483	W-7	Application for IRS Individual Taxpayer Identification Number.
0046	982	Reduction of Tax Attributes Due To Discharge of Indebtedness (and Section 1082 Basis Adjustment).
0162	4136	Credit for Federal Tax Paid On Fuels.
0192	4970	Tax on Accumulation Distribution of Trusts.
0150	2848	Power of Attorney and Declaration of Representative.
0064	4029	Application for Exemption From Social Security and Medicare Taxes and Waiver of Benefits.
0458	4852	Substitute for Form W-2 or Form 1099-R.
0239	5754	Statement by Person(s) Receiving Gambling Winnings.
1165	8821	Tax Information Authorization.
1829	8836 SP	Comprobante de Residencia para los Hijos(as) Calificados(as).
1829	8836 SP-SCH A	Declaracion Jurada del Tercero A.
1829	8836 SP-SCH B	Declaracion Jurada del Tercero B.
1755	8878 SP	Autorizacion de firma para presentar por medio del IRS e-file—Solicitud de prorroga del plazo.
1758	8879 SP	Autorizacion de firma para presentar por medio del IRS e-file.
1350	9465 SP	Peticion para un Plan de Pagos a Plazos.
0003	SS-4	Application for Employer Identification Number.
0004	SS-8	Determination of Employee Work Status for Purposes of Federal Employment Taxes and Income Tax Withholding.
0415	W-4P	Withholding Certificate for Pension or Annuity Payments.
0717	W-4S	Request for Federal Income Tax Withholding From Sick Pay.
0010	W-4 SP	Certificado de descuentos del(la) empleado(a) para la retencion.
1501	W-4 V	Voluntary Withholding Request.
0010	W-4	Employee's Withholding Allowance Certificate.
1342	W-5 SP	Certificado del pago por adelantado del Credito por Ingreso del Trabajo.
1342	W-5	Earned Income Credit Advance Payment Certificate.
1483	W-7 SP	Solicitud de Numero de Identificacion Personal del Contribuyente el Servicio de Impuestos Internos.

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BILLING CODE 4830-01-P

**DEPARTMENT OF THE TREASURY****Departmental Offices Open Meeting of the Financial Literacy and Education Commission****AGENCY:** Treasury Department.**ACTION:** Notice of open meeting.

**SUMMARY:** This notice announces the meeting of the Financial Literacy and Education Commission, established by the Financial Literacy and Education Improvement Act (Title V of the Fair and Accurate Credit Transactions Act of 2003).

**DATES:** The sixth meeting of the Financial Literacy and Education Commission will be held on Tuesday, September 20, 2005, beginning at 8 a.m.

**ADDRESSES:** The Financial Literacy and Education Commission meeting will be held at the American Institute of Architects, located at 1735 New York Ave., Washington, DC. Attendees are not required to RSVP.

**FOR FURTHER INFORMATION CONTACT:** For additional information, contact Tom Kurek by e-mail at:

*Thomas.kurek@do.treas.gov* or by telephone at (202) 622-5770 (not a toll free number). Additional information regarding the Financial Literacy and Education Commission and the Department of the Treasury's Office of Financial Education may be obtained through the Office of Financial Education's Web site at: <http://www.treas.gov/financialeducation>.

**SUPPLEMENTARY INFORMATION:** The Financial Literacy and Education Improvement Act, which is Title V of the Fair and Accurate Credit Transactions Act of 2003 (the "FACT Act") (Public Law 108-159), established the Financial Literacy and Education Commission (the "Commission") to improve financial literacy and education of persons in the United States. The Commission is composed of the Secretary of the Treasury and the head of the Office of the Comptroller of the Currency; the Office of Thrift Supervision; the Federal Reserve; the Federal Deposit Insurance Corporation; the National Credit Union Administration; the Securities and Exchange Commission; the Departments of Education, Agriculture, Defense, Health, and Human Services, Housing and Urban Development, Labor, and

Veterans Affairs; the Federal Trade Commission; the General Services Administration; the Small Business Administration; the Social Security Administration; the Commodity Futures Trading Commission; and the Office of Personnel Management. The Commission is required to hold meetings that are open to the public every four months, with its first meeting occurring within 60 days of the enactment of the FACT Act. The FACT Act was enacted on December 4, 2003.

The sixth meeting of the Commission, which will be open to the public, will be held at the American Institute of Architects, located at 1735 New York Ave., NW., Washington, DC. The room will accommodate 80 members of the public. Seating is available on a first-come basis. Participation in the discussion at the meeting will be limited to Commission members, their staffs, and special guest presenters.

Dated: September 20, 2005.

**Dan Iannicola, Jr.,**

*Deputy Assistant Secretary for Financial Education.*

[FR Doc. 05-18507 Filed 9-16-05; 8:45 am]

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