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Decided: October 7, 2005.

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

Vernon A. Williams,

Secretary.

[FR Doc. 05-20587 Filed 10-17-05; 8:45 am]

BILLING CODE 4915-01-P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

October 12, 2005.

The Department of the 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 November 17, 2005 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-1943.

Type of Review: Extension.

Title: NOT-123059-05, Section 965-Limitations on Dividends Received Deduction and Other Guidance.

Description: This document provides guidance under new section 965, which was enacted by the American Jobs Creation Act of 2004 (P.L. 108-357). In general, and subject to limitations and conditions, section 965(a) provides that a corporation that is a U.S. shareholder of a controlled foreign corporation (CFC) may elect, for one taxable year, an 85 percent dividends received deduction (DRD) with respect to certain cash dividends it receives from its CFCs. This document addresses limitations imposed on the maximum amount of section 965(a) DRD under section 965(b)(1) under which the maximum amount to an eligible dividend is the greatest of \$500 million or earnings permanently reinvested outside the United States, section 965(b)(2) regarding certain base-period repatriations, section 965(b)(3) regarding certain increases in related party indebtedness and certain miscellaneous

limitations related to the foreign tax credit.

Respondents: Business or other for-profit.

Estimated Total Burden Hours: 1,250,000 hours.

Clearance Officer: Glenn P. Kirkland, (202) 622-3428, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

OMB Reviewer: Alexander T. Hunt, (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

Michael A. Robinson,

Treasury PRA Clearance Officer.

[FR Doc. 05-20761 Filed 10-17-05; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

October 11, 2005.

The Department of the 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 November 17, 2005 to be assured of consideration.

Alcohol and Tobacco Tax and Trade Bureau (TTB)

OMB Number: 1513-0008.

Type of Review: Extension.

Title: Application and Permits to Ship Liquors and Articles of Puerto Rican Manufacture Taxpaid.

Form: TTB form 5170.7.

Description: TTB form 5170.7 is used to document the shipment of taxpaid Puerto Rican article into the U.S. The form is verified by Puerto Rican and U.S. Treasury Officials to certify that products are either taxpaid or deferred under appropriate bond.

Respondents: Business or other for-profit.

Estimated Total Burden Hours: 100 hour.

OMB Number: 1513-0024.

Type of Review: Extension.

Title: Export Warehouse Proprietor.

Form: TTB form 5220.4.

Description: Proprietors account for taxable articles on this report. TTB uses this information to ensure that Federal laws and regulations have been complied with and determined taxes have been paid.

Respondents: Business or other for-profit.

Estimated Total Burden Hours: 1,181 hour.

OMB Number: 1513-0033.

Type of Review: Extension.

Title: Manufacturer of Tobacco Products or Cigarette Papers and Tubes.

Form: TTB form 5210.5.

Description: TTB uses this information to ensure that taxes have been properly paid and the Federal laws and regulations are complied with.

Respondents: Business or other for-profit.

Estimated Total Burden Hours: 1,800 hour.

OMB Number: 1513-0037.

Type of Review: Extension.

Title: Withdrawal of Spirits, Specially Denatured Spirits or Wines for Exportation.

Form: TTB form 5100.11.

Description: TTB form 5100.11 is completed by exporters to report the withdrawal of spirits, denature spirits, and wines from internal revenue bonded premises, without payment of tax for direct exportation, transfer to a foreign trade zone, customs manufacturer's bonded warehouse or customs bonded warehouse or for use as supplies on vessels or aircraft.

Respondents: Business or other for-profit.

Estimated Total Burden Hours: 6,000 hour.

OMB Number: 1513-0040.

Type of Review: Extension.

Title: Application for Operating Permit Under 26 U.S.C. 5171(d).

Form: TTB form 5110.25.

Description: TTB form 5110.25 is completed by proprietors of Distilled Spirits Plants who engage in certain specified types of activities. TTB National Revenue Center personnel use the information on the form to identify the applicant, the location of the business and the types of activities to be conducted.

Respondents: Business or other for-profit.

Estimated Total Burden Hours: 20 hour.

OMB Number: 1513-0078.

Type of Review: Extension.

Title: Application for a Permit as a Manufacturer of Tobacco Products or an Export Warehouse Proprietor,

Application for an Amended Permit as a Manufacturer of Tobacco Products or an Export Warehouse Proprietor; Application for Permit Under 26 U.S.C. Chapter 52, Importer of Tobacco Products and Application for an Amended Permit Under 26 U.S.C. 5712, Importer of Tobacco Products.

Form: TTB form 5200.3, 5200.16, 5230.4 and 5230.5.

Description: These forms are used by the tobacco industry members to obtain and amend permits necessary to engage in business as a manufacturer of tobacco products, importer of tobacco products or proprietor of an export warehouse.

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

Estimated Total Burden Hours: 1,130 hour.

Clearance Officer: Frank Foote, (202) 927-9347, Alcohol and Tobacco Tax and Trade Bureau, Room 200 East, 1310 G. Street, NW., Washington, DC 20005.

OMB Reviewer: Alexander T. Hunt, (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

Michael A. Robinson,

Treasury PRA Clearance Officer.

[FR Doc. 05-20762 Filed 10-17-05; 8:45 am]

BILLING CODE 4810-31-P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

October 12, 2005.

The Department of the 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 November 17, 2005 to be assured of consideration.

Bureau of Public Debt

OMB Number: 1535-0091.

Type of Review: Extension.

Title: Regulations Governing U.S. Treasury Securities-State and Local Government Series.

Description: The information is requested to establish an investor account, issue and redeem securities.

Respondents: State or Local Government.

Estimated Total Burden Hours: 542 hour.

Clearance Officer: Vicki S. Thorpe, (304) 480-8150, Bureau of the Public Debt, 200 Third Street, Parkersburg, West Virginia 26106.

OMB Reviewer: Alexander T. Hunt, (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

Michael A. Robinson,

Treasury PRA Clearance Officer.

[FR Doc. 05-20763 Filed 10-17-05; 8:45 am]

BILLING CODE 4810-39-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

[EE-63-84; EE-96-85]

Notice and Request for Comments

AGENCY: Internal Revenue Service (IRS), Treasury.

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 temporary regulation, EE-63-84 (TD 8073) and notice of proposed rulemaking, EE-96-85, Effective Dates and Other Issues Arising Under the Employee Benefit Provisions of the Tax Reform Act of 1984 (§§ 1.505(c)-1T and 1.1042-1T).

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

ADDRESSES: Direct all written comments to Glenn P. Kirkland, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of this regulation should be directed to R. Joseph Durbala, (202) 622-3634, Internal Revenue Service, Room 6516, 1111 Constitution Avenue NW., Washington, DC 20224 or through the Internet at RJoseph.Durbala@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Effective Dates and Other Issues Arising Under the Employee Benefit

Provisions of the Tax Reform Act of 1984.

OMB Number: 1545-0916.

Regulation Project Number: EE-63-84 (temporary regulation) and EE-96-85 (notice of proposed rulemaking).

Abstract: The regulations provide rules relating to effective dates and certain other issues arising under sections 91.223 and 511-561 of the Tax Reform Act of 1984. The regulations affect qualified employee benefit plans, welfare benefit funds, and employees receiving benefits through such plans.

Current Actions: There are no changes being made to the notice at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, not-for-profit institutions, and individuals.

Estimated Number of Respondents: 7,800.

Estimated Time Per Respondent: 31 minutes.

Estimated Total Annual Burden Hours: 4,000.

The following paragraph applies to all of 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.