

Frequency of Response: Annually.
Estimated Total Reporting/Recordkeeping Burden: 367,686,291 hours.

OMB Number: 1545-0130.

Form Number: IRS Form 1120S, Schedule D, and Schedule K-1.

Type of Review: Revision.

Title: Form 1120S, Income Tax Return for an S Corporation; Schedule D (Form 1120S), Capital Gains and Losses and

Built-In Gains; and Schedule K-1 (Form 1120S), Shareholder's Share of Income, Credits, Deductions, etc.

Description: Form 1120S, Schedule D (Form 1120S), and Schedule K-1 (Form 1120S) are used by an S Corporation to figure its tax liability, and income and other tax-related information to pass through to its shareholders. Schedule K-1 is used to report to shareholders their share of the corporation's income,

deductions, credits, etc. IRS uses the information to determine the correct tax for the S corporation and its shareholders.

Respondents: Business or other for-profit, Farms.

Estimated Number of Respondents/Recordkeepers: 1,880,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Form	Recordkeeping	Learning about the law or the form	Preparing the form	Copying assembling, and sending the form to the IRS
1120 S	64 hr., 5 min	24 hr., 24 min	46 hr., 58 min	5 hr., 54 min.
1120 D (1120S)	10 hr., 2 min	4 hr., 31 min	9 hr., 32 min	1 hr., 20 min.
Schedule K-1 (1120S)	16 hr., 58 min	10 hr., 36 min	15 hr., 4 min	1 hr., 4 min.

Frequency of Response: Annually.
Estimated Total Reporting/Recordkeeping Burden: 486,292,100 hours.

OMB Number: 1545-0975.

Form Number: Form 1120-W.

Type of Review: Revision.

Title: Estimated Tax for Corporations.

Description: Form 1120-W is used by corporations to figure estimated tax liability and the amount of each installment payment. Form 1120-W is a worksheet only. It is not to be filed with the Internal Revenue Service.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 900,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Form	Recordkeeping	Learning about the law or the form	Preparing the form
1120-W	8 hr., 7 min.	1 hr., 0 min.	1 hr., 10 min.
1120-W, Schedule A (Part I)	22 hr., 43 min.	6 min.	28 min.
1120-W, Schedule A (Part II)	10 hr., 31 min.	35 min.	48 min.
1120-W, Schedule A (Part III)	6 hr., 13 min.	6 min.

Frequency of Response: Annually.
Estimated Total Reporting/Recordkeeping Burden: 9,316,190 hours.
Clearance Officer: Glenn Kirkland (202) 622-3428, Internal Revenue Service, Room 6411-03, 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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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 September 22, 2003 to be assured of consideration.

Internal Revenue Service

OMB Number: 1545-0945.

Regulation Project Number: F1-255-82 NPRM and Temporary.

Type of Review: Extension.

Title: Registration Requirements With Respect to Debt Obligations.

Description: The rule requires an issuer of a registration-required obligation and any person holding the obligation as a nominee or custodian on behalf of another to maintain ownership records in a manner which will permit examination by the IRS in connection with enforcement of the Internal Revenue laws.

Respondents: Business of other for-profit.

Estimated Number of Recordkeepers: 50,000.

Estimated Burden Hours

Recordkeeper: 1 hour.

Estimated Total Recordkeeping

Burden: 50,000 hours.

OMB Number: 1545-0950.

Form Number: IRS Form 23.

Type of Review: Extension.

Title: Application for Enrollment to Practice Before the Internal Revenue Service.

Description: Form 23 must be completed by those who desire to be enrolled to practice before the Internal Revenue Service. The information on the form will be used by the Director of Practice to determine the qualifications and eligibility of applicants for enrollment.

Respondents: Individuals or households, Federal Government.

Estimated Number of Respondents: 2,400.

Estimated Burden Hours Per

Respondent: 1 hour.

Estimated Total Reporting Burden: 2,400 hours.

OMB Number: 1545-1538.

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

August 13, 2003.

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

Notice Number: Notice 97-34.

Type of Review: Extension.

Title: Information Reporting on Transactions With Foreign Trust and on Large Foreign Gifts.

Description: This notice provides guidance on the foreign trust and foreign gift information reporting provisions contained in the Small Business Job Protection Act of 1996.

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

Estimated Number of Respondents/Recordkeepers: 5,000.

Estimated Burden Hours Per Respondent/Recordkeeper: 45 minutes.

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 3,750 hours.

OMB Number: 1545-1556.

Regulation Project Number: REG-251985-96 Final.

Type of Review: Extension.

Title: Source of Income From Sales of Inventory Partly From Sources Within a Possession of the United States; Also, Source of Income Derived From Certain Purchases From a Corporation Electing Section 936.

Description: The information requested in section 1.863-3(f)(6) is necessary for the Service to audit taxpayers' returns to ensure taxpayers are properly determining the source of their income.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 200.

Estimated Burden Hours Per Respondent: 2 hours and 30 minutes.

Estimated Total Reporting Burden: 500 hours.

OMB Number: 1545-1840.

Regulation Project Number: REG-107618 NPRM and Temporary.

Type of Review: Extension.

Title: Automatic Extension of Time to File Certain Information Returns and Exempt Organizations Returns.

Description: The regulations provide an automatic extension of time to file certain information returns and exempt organization returns. The regulations remove the requirement for a signature and an explanation to obtain an automatic extension of time to file information returns; they also remove the requirement for a signature and an explanation to obtain an automatic extension of time to file exempt organization returns. The regulations affect taxpayers required to file certain information returns and/or exempt organization returns who need an extension of time to file.

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

Estimated Number of Respondents: 1.

Estimated Burden Hours Per

Respondent: 1 hour.

Estimated Total Reporting Burden: 1 hour.

Clearance Officer: Glenn Kirkland (202) 622-3428, Internal Revenue Service, Room 6411-03, 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

Internal Revenue Service

Open Meeting of the Area 7 Taxpayer Advocacy Panel (Including the State of California)

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: An open meeting of the Area 7 Taxpayer Advocacy Panel will be conducted (via teleconference). The Taxpayer Advocacy Panel (TAP) is soliciting public comments, ideas, and suggestions on improving customer service at the Internal Revenue Service. The TAP will use citizen input to make recommendations to the Internal Revenue Service.

DATES: The meeting will be held Monday, September 23rd, 2003.

FOR FURTHER INFORMATION CONTACT:

Mary Peterson O'Brien at 1-888-912-1227, or 206-220-6098.

SUPPLEMENTARY INFORMATION: Notice is hereby given pursuant to Section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988) that an open meeting of the Area 7 Taxpayer Advocacy Panel will be held Monday, September 23rd, 2003 from Noon Pacific Time to 1 p.m. Pacific Time via a telephone conference call. The public is invited to make oral comments. Individual comments will be limited to 5 minutes. If you would like to have the TAP consider a written statement, please call 1-888-912-1227 or (206) 220-6098, or write to Mary Peterson O'Brien, TAP Office, 915 2nd Avenue, MS W-406, Seattle, WA 98174. Due to limited conference lines, notification of intent to participate in the telephone conference call meeting

must be made with Mary Peterson O'Brien. Ms. O'Brien can be reached at 1-888-912-1227 or (206) 220-6098.

The agenda will include the following: Various IRS issues.

Deryle J. Temple,

Director, Taxpayer Advocacy Panel.

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DEPARTMENT OF VETERANS AFFAIRS

Privacy Act of 1974; Notice of Matching Program

AGENCY: Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: Notice is hereby given that the Department of Veterans Affairs (VA) intends to conduct a recurring computer program matching Internal Revenue Service (IRS) records with VA pension and parents' dependency and indemnity compensation (DIC) records.

The purpose of this match is to compare income status as reported to VA with records maintained by IRS. The legal authority for this match is section 6103(l)(7) of the Internal Revenue Code (26 U.S.C. 6103(l)(7)) and 38 U.S.C. 5317.

VA plans to match records of veterans, surviving spouses and children who receive pension, and parents who receive DIC, with data from the IRS income tax return information as it relates to unearned income.

VA will use this information to adjust VA benefit payments as prescribed by law. The proposed matching program will enable VA to ensure accurate reporting of income.

Records To Be Matched: VA records involved in the match are the VA system of records, Compensation, Pension, Education and Rehabilitation Records—VA (58 VA 21/22). The IRS records will come from the Wage and Information Returns (IRP) Processing File, Treas/IRS 22.061, hereafter referred to as the Information Return Master File (IRMF), as published at 66 FR 63797 (December 10, 2001) through the Disclosure of Information to Federal, State and Local Agencies (DIFSLA) program. In accordance with Title 5 U.S.C. subsection 552a(o)(2) and (r), copies of the agreement are being sent to both Houses of Congress and to the Office of Management and Budget (OMB).

This notice is provided in accordance with the provisions of the Privacy Act of 1974 as amended by P.L. 100-503.

DATES: The match will start no sooner than 30 days after publication of this