

**Title:** Electronic Payee Statements.

**Description:** In general, under these regulations, a person required to furnish a statement on Form W-2 under Code sections 6041(d) or 6051, or Forms 1098-T under Code section 6050S, may furnish these statements electronically if the recipient consents to receive them electronically, and if the person furnishing the statement (1) makes certain disclosures to the recipient, (2) annually notifies the recipient that the statement is available on a Web site, and (3) provides access to the statement on that Web site for a prescribed period of time.

**Respondents:** Business or other for-profit, Individuals or households.

**Estimated Number of Respondents/Recordkeepers:** 15,200.

**Estimated Burden Hours Respondent/Recordkeeper:** 6 minutes.

**Frequency of response:** Annually.

**Estimated Total Reporting/Recordkeeping Burden:** 28,844,950 hours.

**OMB Number:** 1545-1836.

**Form Number:** IRS Form 8734.

**Type of Review:** Extension.

**Title:** Support Schedule for Advance Ruling Period.

**Description:** Form 8734 is sued by charities to furnish financial information that Exempt Organization Determinations of IRS can use to classify a charity as a public charity.

**Respondents:** Not-for-profit institutions.

**Estimated Number of Respondents/Recordkeepers:** 16,000.

**Estimated Burden Hours Respondent/Recordkeeper:**

Recordkeeping .....	29 hr., 39 min.
Learning about the law or the form.	1 hr., 27 min.
Preparing the form .....	2 hr., 56 min.
Copying, assembling, and sending the form to the IRS.	16 min.

**Frequency of response:** Other (one-time only).

**Estimated Total Reporting/Recordkeeping Burden:** 549,120 hours.

**Clearance Officer:** Glenn P. 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.*

[FR Doc. 04-8886 Filed 4-19-04; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

April 13, 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, 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 May 20, 2004, to be assured of consideration.

#### Internal Revenue Service (IRS)

**OMB Number:** 1545-0927.

**Form Number:** IRS Form 8390.

**Type of Review:** Extension.

**Title:** Information Return for Determination of Life Insurance Company Earnings Rate Under Section 809.

**Description:** Life insurance companies are required to provide data so the Secretary of the Treasury can compute the (1) stock earnings rate of the 50 largest companies; and (2) average mutual earnings rate. These factors are used to compute the differential earnings rate which will determine the tax liability for mutual life insurance companies.

**Respondents:** Business or other for-profit.

**Estimated Number of Respondents/Recordkeepers:** 300.

**Estimated Burden Hours Respondent/Recordkeeper:**

Recordkeeping .....	58 hr., 35 min.
Learning about the law or the form .....	2 hr., 28 min.
Preparing and sending the form to the IRS ...	3 hr., 33 min.

**Frequency of Response:** Annually.

**Estimated Total Reporting/Recordkeeping Burden:** 19,386 hours.

**OMB Number:** 1545-1296.

**Regulation Project Number:** PS-27-91 Final.

**Type of Review:** Extension.

**Title:** Procedural Rules for Excise Taxes Currently Reportable on Form 720.

**Description:** Section 6302(c) authorizes the use of Government

depositories. These regulations provide reporting and recordkeeping rules relating to the use of Government depositories for taxes imposed by chapter 33 of the Code.

**Respondents:** Business or other for-profit.

**Estimated Number of Respondents/Recordkeepers:** 9,000.

**Estimated Burden Hours Respondent/Recordkeeper:** 22 minutes.

**Frequency of Response:** On occasion, Quarterly.

**Estimated Total Reporting/Recordkeeping Burden:** 241,850 hours.

**OMB Number:** 1545-1577.

**Regulation Project Number:** REG-109704-97 NPRM.

**Type of Review:** Extension.

**Title:** HIPAA Mental Health Parity Act; (Temporary) Interim Rules for Mental Health Parity.

**Description:** The regulations provide guidance for group health plans with mental benefits about requirements relating to parity in the dollar limits imposed on mental health benefits and medical/surgical benefits.

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

**Estimated Number of Respondents/Recordkeepers:** 7,053.

**Estimated Burden Hours Respondent/Recordkeeper:** 28 minutes.

**Frequency of Response:** On occasion.

**Estimated Total Reporting/Recordkeeping Burden:** 3,280 hours.

**OMB Number:** 1545-1592.

**Revenue Procedure Number:** Revenue Procedure 98-20.

**Type of Review:** Extension.

**Title:** Certification for No Information Reporting on the Sale of a Principal Residence.

**Description:** The revenue procedure applies only to the sale of a principal residence for \$250,000 or less (\$500,000 or less if the seller is married). The revenue procedure provides the written assurances that are acceptable to the Service for exempting a real estate reporting person from information reporting requirements for the sale of a principal residence.

**Respondents:** Individuals or households, Business or other for-profit.

**Estimated Number of Respondents/Recordkeepers:** 2,390,000.

**Estimated Burden Hours Respondent/Recordkeeper:** 10 minutes.

**Frequency of Response:** On occasion.

**Estimated Total Reporting/Recordkeeping Burden:** 420,500 hours.

**OMB Number:** 1545-1595.

**Revenue Procedure Number:** Revenue Procedure 98-25.

**Type of Review:** Extension.

**Title:** Automatic Data Processing.

*Description:* Revenue Procedure 98–25 specifies the basic requirements that the IRS considers to be essential in cases where a taxpayer's records are maintained within an Automatic Data Processing System (ADP). If machine-sensible records are lost, stolen, destroyed, or materially inaccurate, the Revenue Procedure requires that a taxpayer promptly notify its District Director and submit a plan to replace the affected records. The District Director will notify the taxpayer of any objection(s) to the taxpayer's plan. Also, the Revenue Procedure provides that a taxpayer who maintains machine-sensible records may request to enter into a Record Retention Limitation Agreement (RRLA) with its District Director. The taxpayer's request must identify and describe those records the taxpayer proposes not to retain and explain why those records will not become material to the administration of any Internal Revenue law. The District Director will notify the taxpayer whether or not the District Director will enter into a RRLA. Finally, Revenue Procedure 98–25 provides that the District Director may conduct an evaluation of a taxpayer's machine-sensible records and may initiate testing to establish the authenticity, readability, completeness, and integrity of such records.

*Respondents:* Business of other for-profit, Individuals or households, Not-for-profit institutions, Farms, Federal Government, State, local or tribal government.

*Estimated Number of Respondents/Recordkeepers:* 3,000.

*Estimated Burden Hours Respondent/Recordkeeper:* 40 hours.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 120,000 hours.

*OMB Number:* 1545–1708.

*Publication Number:* Publication 1345.

*Type of Review:* Revision.

*Title:* Handbook for Authorized IRS e-file Providers.

*Description:* Publication 1345 informs those who participate in the IRS e-file Program for Individual Income Tax Returns of their obligations to the Internal Revenue Service, taxpayers, and other participants.

*Respondents:* Business of other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 145,000.

*Estimated Burden Hours Respondent/Recordkeeper:* 25 hours, 5 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 3,636,463 hours.

*OMB Number:* 1545–1873.

*Revenue Procedure Number:* Revenue Procedure 2004–15.

*Type of Review:* Extension.

*Title:* Waivers of Minimum Funding Standards.

*Description:* This revenue procedure describes the process for obtaining a waiver from the minimum funding standards set forth in section 412 of the Code.

*Respondents:* Business or other for-profit, Not-for-profit institutions, Farms, State, local or tribal government.

*Estimated Number of Respondents:* 55.

*Estimated Burden Hours Respondent:* 86 hours.

*Frequency of Response:* Other (one response).

*Estimated Total Reporting Burden:* 4,730 hours.

*Clearance Officer:* Glenn P. 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.*

[FR Doc. 04–8887 Filed 4–19–04; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Fiscal Service

#### Surety Company Acceptable on Federal Bonds: Platte River Insurance Company

**AGENCY:** Financial Management Service, Fiscal Service, Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** This is Supplement No. 14 to the Treasury Department Circular 570; 2003 Revision, published July 1, 2003, at 68 FR 39186.

**FOR FURTHER INFORMATION CONTACT:** Surety Bond Branch at (202) 874–6850.

**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, 2003 Revision, on page 39216 to reflect this addition: *Company Name:* Platte River Insurance Company. *Business Address:* P.O. Box 5900, Madison, WI 53705–0900. *Phone:* (860)

241–2008. *Underwriting Limitation b/:* \$2,868,000. *Surety Licenses c/:* AL, AK, AZ, AR, CA, CO, CT, DE, DC, FL, GA, HI, ID, IL, IN, IA, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, PI, SC, SD, TN, TX, UT, VT, VA, WA, WV, WI, WY. *Incorporated in:* Nebraska.

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 are 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: 769–004–04643–2.

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: April 8, 2004.

**Rose Brewer,**

*Acting Director, Financial Accounting and Services Division, Financial Management Service.*

[FR Doc. 04–8841 Filed 4–19–04; 8:45 am]

**BILLING CODE 4810–35–M**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[EE–44–78]

#### Proposed Collection; Comment Request for Regulation Project

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**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.