

subject to tax and compute the correct tax liability. The information on the return is used to determine whether income, deductions, credits, payments, etc., are correctly figured.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 100,000.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping .....	1 hr., 18 min.
Learning about the law or the form.	49 min.
Preparing the form .....	1 hr., 52 min.
Copying, assembling, and sending the form to the IRS.	34 min.

*Frequency of response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 459,000 hours.

*OMB Number:* 1545-1552.

*Form Number:* IRS Form 8839.

*Type of Review:* Extension.

*Title:* Qualified Adoption Expenses.

*Description:* Section 23 of the Internal Revenue Code allows taxpayers to claim a nonrefundable tax credit for qualified adoption expenses paid or incurred by the taxpayer. Code section 137 allows taxpayers to exclude amounts paid or expenses incurred by an employer for the qualified adoption expenses of the employee which are paid under an adoption assistance program. Form 8839 is used to figure the credit and/or exclusion.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 22,271.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping .....	39 min.
Learning about the law or the form.	17 min.
Preparing the form .....	2 hr., 25 min.
Copying, assembling, and sending the form to the IRS.	34 min.

*Frequency of response:* Annually.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 101,042 hours.

*OMB Number:* 1545-1621.

*Form Number:* IRS Forms W-8BEN, W-8ECI, W-8EXP and W-8IMY.

*Type of Review:* Extension.

*Title:* W-8BEN: Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding; W-8ECI: Certificate of Foreign Person's Claim for Exemption from Withholding on Income Effectively Connected with the Conduct of a Trade or Business in the United States; W-8EXP: Certificate of Foreign Government or Other Foreign Organization for United States Tax Withholding; and W-8IMY: Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding

*Description:* Form W-8BEN is used for certain types of income to establish that the person, is the beneficial owner

of the income for which Form W-8BEN is being provided and, if applicable, to claim a reduced rate of, or exemption from, withholding as a resident of a foreign country with which the United States has an income tax treaty. Form W-8ECI is used to establish that the person is a foreign person, is the beneficial owner of the income for which Form W-8ECI is being provided, and to claim that the income is effectively connected with the conduct of a trade or business within the United States. Form W-8EXP is used by a foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, or foreign private foundation. The form is used by such persons to establish foreign status, to claim that the person is the beneficial owner of the income for which Form W-8EXP is given and, if applicable, to claim a reduced rate of, or exemption from, withholding. Form W-8IMY is provided to a withholding agent or payer by a foreign intermediary, foreign partnership, and certain U.S. branches to make representations regarding the status of beneficial owners or to transmit appropriate documentation to the withholding agent.

*Respondents:* Business or other for-profit, individuals or households, not-for-profit institutions.

*Estimated Number of Respondents/Recordkeepers:* 3,180,640.

*Estimated Burden Hours Respondent/Recordkeeper:*

Form	Recordkeeping	Learning about the law or the form	Preparing and sending the form to the IRS
W-8BEN .....	5 hr., 58 min. ....	3 hr., 46 min. ....	4 hr., 2 min.
W-8ECI .....	3 hr., 35 min. ....	3 hr., 22 min. ....	3 hr., 35 min.
W-8EXP .....	7 hr., 10 min. ....	5 hr., 28 min. ....	5 hr., 49 min.
W-8IMY .....	5 hr., 58 min. ....	4 hr., 38 min. ....	6 hr., 8 min.

*Frequency of response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 43,280,135 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.*

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## DEPARTMENT OF THE TREASURY

### Office of the Comptroller of the Currency

#### Proposed Extension of Information Collection; Comment Request

**AGENCY:** Office of the Comptroller of the Currency (OCC), Treasury.

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

**SUMMARY:** The OCC, 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 a continuing information collection, as required by the Paperwork Reduction Act of 1995. The OCC is

soliciting comment concerning its information collection titled, "Assessment of Fees—12 CFR Part 8."

**DATES:** You should submit written comments by October 12, 2004.

**ADDRESSES:** You should direct written comments to the Communications Division, Office of the Comptroller of the Currency, Public Information Room, Mailstop 1-5, Attention: 1557-0223, 250 E Street, SW., Washington, DC 20219. In addition, comments may be sent by facsimile transmission to (202) 874-4448, or by electronic mail to [regs.comments@occ.treas.gov](mailto:regs.comments@occ.treas.gov). You can inspect and photocopy the comments at the OCC's Public Information Room, 250 E Street, SW., Washington, DC 20219. You can make an appointment to

inspect the comments by calling (202) 874-5043.

**FOR FURTHER INFORMATION CONTACT:** You can request additional information or a copy of the collection from John Ference or Camille Dixon, (202) 874-5090, Legislative and Regulatory Activities Division, Office of the Comptroller of the Currency, 250 E Street, SW., Washington, DC 20219.

**SUPPLEMENTARY INFORMATION:** The OCC is proposing to extend OMB approval of the following information collection:

*Title:* Assessment of Fees—12 CFR part 8.

*OMB Number:* 1557-0223.

*Description:* The OCC is requesting comment on its proposed extension, without change, of the information collection titled, "Assessment of Fees—12 CFR part 8." The National Bank Act authorizes the OCC to collect assessments, fees, and other charges as necessary or appropriate to carry out the responsibilities of the OCC. The OCC will require national banks to provide the OCC with "receivables attributable" data from independent credit card banks, that is, national banks that primarily engage in credit card operations and are not affiliated with a full service national bank. "Receivables attributable" are the total amount of outstanding balances due on credit card accounts owned by an independent credit card bank (the receivables attributable to those accounts) on the last day of an assessment period, minus receivables retained on the bank's balance sheet as of that day. The OCC will use the information to verify the accuracy of each bank's assessment computation and to adjust the assessment rate for independent credit card banks over time.

*Type of Review:* Extension of OMB approval.

*Affected Public:* Businesses or other for-profit (national banks).

*Estimated Number of Respondents:* 35.

*Estimated Total Annual Responses:* 70.

*Frequency of Response:* Semiannually.

*Estimated Time per Respondent:* 1 hour.

*Estimated Total Annual Burden:* 70 hours.

An agency may not conduct or sponsor, and a respondent is not required to respond to, an information collection unless the information collection displays a currently valid OMB control number.

Comments submitted in response to this notice will be summarized and 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 has 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 on respondents, including through the use of automated collection techniques or other forms of information technology; and

(e) Estimates of capital or startup costs and costs of operation, maintenance, and purchase of services to provide information.

Dated: August 4, 2004.

**Stuart Feldstein,**

*Assistant Director, Legislative and Regulatory Activities Division.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Announcement 2004-46

**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. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Announcement 2004-4, Son of Boss Settlement Initiative.

**DATES:** Written comments should be received on or before October 12, 2004 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn P. Kirkland, Internal Revenue Service, room 6411, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the announcement should be directed to Carol Savage at Internal Revenue Service, room 6407, 1111

Constitution Avenue NW., Washington, DC 20224, or at (202) 622-3945, or through the internet at [CAROL.A.SAVAGE@irs.gov](mailto:CAROL.A.SAVAGE@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Son of Boss Settlement Initiative.

*OMB Number:* 1545-1885.

*Announcement Number:* Announcement 2004-46.

*Abstract:* Announcement 2004-46 offers settlement to certain taxpayers that participated in the transaction for efficient tax administration reasons and to avoid prolonged litigation.

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

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations, and individuals.

*Estimated Number of Respondents:* 1,000.

*Estimated Time Per Respondent:* 5 hours.

*Estimated Total Annual Burden*

*Hours:* 5,000.

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.