

PL-401, 400 Seventh Street, SW., Washington, DC 20590-0001. Hand Delivery: Room PL-401 on the plaza level of the Nassif Building, 400 Seventh Street, SW., Washington, DC. It is requested, but not required, that two copies of the comments be provided. The Docket Section is open on weekdays from 10 a.m. to 5 p.m. except Federal holidays. Comments may be submitted electronically by logging onto the Docket Management System Web site at <http://dms.dot.gov>. Click on "Help" to obtain instructions for filing the document electronically. Comments may be faxed to 1-202-493-2251, or may be submitted to the Federal eRulemaking Portal: Go to <http://www.regulations.gov>. Follow the online instructions for submitting comments.

The application, supporting materials, and all comments received before the close of business on the closing date indicated below will be filed and will be considered. All comments and supporting materials received after the closing date will also be filed and will be considered to the extent possible. When the application is granted or denied, notice of the decision will be published in the **Federal Register** pursuant to the authority indicated below.

Comment closing date: January 2, 2004.

Authority: 49 U.S.C. 301118, 301120; delegations of authority at CFR 1.50 and 501.8.

Kenneth N. Weinstein,

Associate Administrator for Enforcement.

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

November 25, 2003.

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 January 2, 2004 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0029.

Form Number: IRS Forms 941, 941-PR and 941-SS; and Schedule B (941 and 941-PR).

Type of Review: Extension.

Title: Forms 841, 941-PR and 941-SS: Employer's Quarterly Federal Tax Return; American Samoa, the Commonwealth of the Northern Mariana Islands; U.S. Virgin Islands; Schedule B (Forms 941 and 941-PR): Employer's Record of Federal Tax Liability.

Description: Form 941 is used by employers to report payments made to employees subject to income and social security/Medicare taxes and the amounts of these taxes. Form 941-PR is used by employers in Puerto Rico to report social security and Medicare taxes only. Form 941-SS is used by employers in the U.S. possessions to report social security and Medicare taxes only. Schedule B is used by employers to record their employment tax liability.

Respondents: Business or other for-profit, Individuals or households, Not-for-profit institutions, Federal Government, State, Local or Tribal Government.

Estimated Number of Respondents/Recordkeeping: 5,798,054.

Estimated Burden Hours Respondent/Recordkeeper:

Form 941

Recordkeeping—12 hr., 39 min.
Learning about the law or the form—40 min.
Preparing the form—1 hr., 49 min.
Copying, assembling, and sending the form to the IRS—16 min.

Form 941 TeleFile

Recordkeeping—5 hr., 30 min.
Learning about the law or the Tax Record—18 min.
Preparing the Tax Record—24 min.
TeleFile phone call—11 min.

Form 941-PR

Recordkeeping—7 hr., 53 min.
Learning about the law or the form—18 min.
Preparing the form—26 min.

Form 941-SS

Recordkeeping—8 hr., 7 min.
Learning about the law or the form—18 min.
Preparing the form—26 min.

Schedule B (Forms 941 and 941-PR)

Recordkeeping—2 hr., 37 min.

Learning about the law or the form—6 min.

Preparing the form—9 min.

Frequency of Response: Quarterly.
Estimated Total Reporting/Recordkeeping Burden: 343,652,930 hours.

OMB Number: 1545-1449.

Regulation Project Number: IA-57-94 Final.

Type of Review: Extension.

Title: Cash Reporting by Court Clerks.

Description: Section 6050I(g) imposes a reporting requirement on criminal court clerks that receive more than \$10,000 in cash as bail. The IRS will use the information to identify individuals with large cash incomes. Clerks must also furnish the information to the United States Attorney for the jurisdiction in which the individual charged with the crime resides and to each person posting the bond whose name appears on Form 8300.

Respondents: Federal Government, State, Local or Tribal Government.

Estimated Number of Respondents: 250.

Estimated Burden Hours Respondent: 30 minutes.

Frequency of Response: On occasion, annually.

Estimated Total Reporting Burden: 125 hours.

OMB Number: 1545-1271.

Regulation Project Number: REG-209035-86 Final and REG-208165-91 Final.

Type of Review: Extension.

Title: REG-209035-86 Final: Stock Transfer Rules; and REG-208165-91 Final: Certain Transfers of Stock or Securities by U.S. Persons to Foreign Corporations and Related Reporting Requirements.

Description: A U.S. person must generally file a gain recognition agreement with the IRS in order to defer gain on a section 367(a) transfer of stock to a foreign corporation, and must file a notice with the IRS if it realizes any income in a section 367(b) exchange. These requirements ensure compliance with the respective Code sections.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 580.

Estimated Burden Hours Respondent: 4 hours, 7 minutes.

Frequency of Response: Annually.

Estimated Total Reporting Burden: 2,390 hours.

OMB Number: 1545-1691.

Regulation Project Number: REG-120882-97 Final.

Type of Review: Extension.

Title: Continuity of Interest.