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Decided: September 8, 2003.

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

**Vernon A. Williams,**  
Secretary.

[FR Doc. 03-23258 Filed 9-11-03; 8:45 am]

BILLING CODE 4915-00-P

## DEPARTMENT OF THE TREASURY

### Community Development Financial Institutions Fund

#### Notice of Allocation Availability Inviting Applications for the New Markets Tax Credit Program: Change of Certain Deadlines; New Markets Tax Credit Program Allocation Application: CDE Registration

**AGENCY:** Community Development Financial Institutions Fund, Department of the Treasury.

**ACTION:** Notice of Allocation Availability ("NOAA") inviting applications for the second round of the New Markets Tax Credit ("NMTC") Program: Change of Certain Deadlines; NMTC Program Allocation Application: CDE Registration.

*Change of Certain Deadlines:* On July 18, 2003, the Community Development Financial Institutions Fund (the "Fund") announced in a NOAA for the NMTC Program (68 **Federal Register** 42806) that a request for a paper application must be made using the NMTC Paper Application Submission Form (available from the Fund's Web site at <http://www.cdfifund.gov>), and that the request must be received by the Fund by September 15, 2003. The NOAA also announced that the Fund will provide programmatic and information technology support related to the allocation application through September 26, 2003. Lastly, under the Eligibility section of the NOAA, the Fund announced that a prior Allocatee of the NMTC Program is not eligible to receive a NMTC Allocation pursuant to the NOAA unless the Allocatee can demonstrate via the Fund's allocation tracking system that, as of February 17, 2004, it has issued and the Allocatee has received cash from its investors for 50 percent of its Qualified Equity Investments relating to its prior NMTC

Allocation. The February 17, 2004 deadline also applied if a prior Allocatee controls the applicant, is controlled by the applicant or shares common management officials with the applicant.

This notice is to announce that, due to delays in the development of the electronic application and related documents, and delays in the delivery of the allocation agreements to prior Allocatees, the Fund is extending the aforesaid deadlines as follows:

(1) *Paper Applications:* If an applicant is unable to submit an electronic application, it must submit to the Fund a request for a paper application using the NMTC Paper Application Submission Form, and the request must be received by the Fund by September 19, 2003. The NMTC Paper Application Submission Form may be obtained from the Fund's Web site at <http://www.cdfifund.gov> or the form may be requested by e-mail at [cdfihelp@cdfi.treas.gov](mailto:cdfihelp@cdfi.treas.gov) or by calling the Fund's NMTC Program help desk at (202) 622-7373. The completed NMTC Paper Application Submission Form should be directed to the Fund's Chief Financial Officer and must be sent by facsimile to (202) 622-8911.

The deadline for receipt of a paper application, including the requisite original signature page and all attachments, at the designated location is 5 p.m. ET on September 30, 2003. Paper applications received after that date and time will not be accepted for consideration and will be returned to the sender. Applications sent by facsimile or by e-mail will not be accepted.

(2) *Program and Information Technology Support:* The Fund will provide programmatic and information technology support related to the allocation application between the hours of 9 a.m. and 5 p.m. ET through September 29, 2003. The Fund will not respond to phone calls or e-mails concerning the application that are received after 5 p.m. ET on September 29, 2003, until after the allocation application deadline of September 30, 2003. Programmatic support can be obtained by calling (202) 622-7373 or through e-mail by sending questions or requests for programmatic assistance to [cdfihelp@cdfi.treas.gov](mailto:cdfihelp@cdfi.treas.gov). Information technology support can be obtained by calling (202) 622-2455 or through e-mail by sending questions or requests for information technology assistance to [ithelpdesk@cdfi.treas.gov](mailto:ithelpdesk@cdfi.treas.gov).

(3) *Entities That Have Received NMTC Allocations in the Prior NMTC Program Allocation Round:* Applicants are hereby notified that success in a

prior round of the NMTC Program or any of the Fund's other programs is not a predictor of success under the NOAA. A prior Allocatee of the NMTC Program is not eligible to receive a NMTC Allocation pursuant to the NOAA unless the Allocatee can demonstrate via the Fund's allocation tracking system that, as of March 5, 2004, it has issued and the Allocatee has received cash from its investors for 50 percent of its Qualified Equity Investments relating to its prior NMTC Allocation. Further, an entity is not eligible to receive a NMTC Allocation pursuant to the NOAA if another entity that Controls the applicant, is Controlled by the applicant or shares common management officials with the applicant (as determined by the Fund), has not, as of March 5, 2004, issued and received cash from its investors for 50 percent of its Qualified Equity Investments relating to a prior NMTC Allocation. For purposes of this section of the NOAA, the Fund will only count as "issued" those Qualified Equity Investments that have been recorded in the Fund's allocation tracking system by March 5, 2004. Allocatees and their Subsidiary transferees, if any, are advised to access the Fund's allocation tracking system to record each Qualified Equity Investment that they issue to an investor in exchange for cash.

*CDE Registration:* The Applicant Instructions section of the 2003 NMTC Program Allocation Application states that an applicant that is a Community Development Financial Institution (CDFI) or Specialized Small Business Investment Company (SSBIC) and is not currently certified as a qualified community development entity (CDE) must register as a CDE on the Fund's Web site by 5 p.m. ET on August 29, 2003 in order to be eligible to apply for an NMTC Allocation. The Fund has recently learned that some CDFIs or SSBICs may have experienced technical issues with accessing the Fund's CDE registration database which may have prevented such entities from registering as CDEs by the August 29, 2003 deadline. Such applicants are advised to contact Matthew Josephs, the Acting NMTC Program Manager, so that the Fund may determine whether they will be eligible to apply for a NMTC Allocation. All other information and requirements set forth in the July 18, 2003 NOAA for the NMTC Program and the 2003 NMTC Program Allocation Application shall remain effective, as published.

**FOR FURTHER INFORMATION CONTACT:** Applications and other information regarding the Fund and its programs

may be obtained from the Fund's Web site at <http://www.cdfifund.gov>. The Fund will post on its website responses to questions of general applicability regarding the NMTC Program. If you have any general questions about the NMTC Program, contact Matthew Josephs, the Fund's Acting NMTC Program Manager. The Acting NMTC Program Manager may be reached by e-mail at [cdfihelp@cdfi.treas.gov](mailto:cdfihelp@cdfi.treas.gov), by telephone at (202) 622-7373, by facsimile at (202) 622-8911, or by mail at CDFI Fund, 601 13th Street, NW, Suite 200 South, Washington, DC 20005. For questions regarding the tax aspects of the NMTC Program, contact Branch Five, Office of the Associate Chief Counsel (Passthroughs and Special Industries), IRS, by telephone at (202) 622-3040, by facsimile at (202) 622-4753, or by mail at 1111 Constitution Avenue, NW, Attn: CC:PSI:5, Washington, DC 20224. These are not toll free numbers.

**Authority:** 26 U.S.C. 45D; 31 U.S.C. 321; 26 CFR 1.45D-1T.

Dated: September 8, 2003.

**Tony T. Brown,**

*Director, Community Development Financial Institutions Fund.*

[FR Doc. 03-23280 Filed 9-11-03; 8:45 am]

**BILLING CODE 4810-70-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Revenue Procedure 97-43 and Revenue Ruling 97-39

**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 Revenue Procedure 97-43, Procedures for Electing Out of Exemptions Under Section 1.475(c)-1, and Revenue Ruling 97-39, Mark-to-Market Accounting Method for Dealers in Securities.

**DATES:** Written comments should be received on or before November 12, 2003 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 revenue procedure and revenue ruling 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:* Revenue Procedure 97-43, Procedures for Electing Out of Exemptions Under Section 1.475(c)-1, and Revenue Ruling 97-39, Mark-to-Market Accounting Method for Dealers in Securities.

*OMB Number:* 1545-1558.

*Revenue Procedure Number:* Revenue Procedure 97-43.

*Revenue Ruling Number:* Revenue Ruling 97-39.

*Abstract:* Revenue Procedure 97-43 provides taxpayers automatic consent to change to mark-to-market accounting for securities after the taxpayer elects under regulation section 1.475(c)-1, subject to certain terms and conditions. Revenue Ruling 97-39 provides taxpayers additional mark-to-market guidance under section 475 of the Internal Revenue Code.

*Current Actions:* There are no changes being made to the revenue procedure or revenue ruling at this time.

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

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

*Estimated Number of Respondents:* 200.

*Estimated Time Per Respondent:* 5 hours.

*Estimated Total Annual Burden Hours:* 1,000.

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:

- 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;
- the accuracy of the agency's estimate of the burden of the collection of information;
- ways to enhance the quality, utility, and clarity of the information to be collected;
- 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
- estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: September 4, 2003.

**Glenn P. Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. 03-23319 Filed 9-11-03; 8:45 am]

**BILLING CODE 4830-01-U**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[REG-130477-00; REG-130481-00]

#### 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. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning an existing final regulation, REG-130477-00; REG-130481-00 (TD 8987) Required Distributions From Retirement Plans (§§ 1.401(a)(9)-1 and 1.401(a)(9)-4).

**DATES:** Written comments should be received on or before November 12, 2003 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 regulations should be directed to Carol Savage at Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington,