

The collections of information contained in these final regulations were submitted to the Office of Management and Budget in a notice of proposed rulemaking (REG-116050-99) and were last revalidated on December 18, 2003, under control number 1545-1711. Written comments responding to the notice were received but no public hearing was requested or held. In response to comments received and statutory changes enacted in the interim period, these final regulations adopt the proposed regulations, in part, with a number of significant and substantive changes. However, none of these changes affect the paperwork burden as originally reported.