

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

*Estimated Number of Respondents:* 1,005.

*Estimated Burden Hours Per Respondent:* 1 hour.

*Frequency of Response:* Other (non-recurring).

*Estimated Total Reporting Burden:* 1,005 hours.

*OMB Number:* 1545-0819.

*Regulation ID Number:* 26 CFR 601.201.

*Type of Review:* Extension.

*Title:* Instructions for Requesting Rulings and Determination Letters.

*Description:* The National Office issues ruling letters and District Directors issue determination letters to taxpayers interpreting and applying the tax laws to a specific set of facts. The National Office also issues other types of letters. The procedural regulations set forth the instructions for requesting ruling and determination letters.

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

*Estimated Number of Respondents:* 271,914.

*Estimated Burden Hours Per Respondent:* 55 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 248,496 hours.

*OMB Number:* 1545-0854.

*Regulation ID Number:* LR-1214 Final.

*Type of Review:* Extension.

*Title:* Discharge of Liens.

*Description:* The Internal Revenue Service needs this information to determine if the taxpayer has equity in the property. This information will be used to determine the amount, if any, to which the tax lien attaches.

*Respondents:* Individuals or households, Farms.

*Estimated Number of Respondents:* 500.

*Estimated Burden Hours Per Respondent:* 24 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 200 hours.

*OMB Number:* 1545-1375.

*Regulation ID Number:* IA-5-92 Final.

*Type of Review:* Extension.

*Title:* Carryover of Passive Activity Losses and Credits and At Risk Losses to Bankruptcy Estates of Individuals.

*Description:* These regulations provide for a joint election to have the regulations apply to certain bankruptcy cases. In a chapter 7 case, the written consent of the trustee must be obtained.

In a chapter 11 case, the election must be in the reorganization plan or in a court order.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 600,000.

*Estimated Burden Hours Per Respondent:* 1 hour.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 600,000 hours.

*Clearance Officer:* Garrick Shear (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, N.W., Washington, DC 20224.

*OMB Reviewer:* Milo Sunderhauf (202) 395-7340, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,

*Departmental Reports Management Officer.*

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#### Submission for OMB Review; Comment Request

March 26, 1996.

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 1980, Public Law 96-511. 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 2110, 1425 New York Avenue, NW., Washington, DC 20220.

U.S. Customs Service (CUS)

*OMB Number:* New.

*Form Number:* None.

*Type of Review:* New collection.

*Title:* Notice of Detention.

*Description:* A response to the "Notice of Detention" of merchandise by the claimant to the property will help provide evidence of admissibility to Customs and facilitate the decision-making process to allow entry or deny entry of imported merchandise.

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

*Estimated Number of Respondents:* 250.

*Estimated Burden Hours Per Respondent:* 2 hours.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 500 hours.

*OMB Number:* 1515-0087.

*Form Number:* CF 255.

*Type of Review:* Extension.

*Title:* Declaration for Unaccompanied Articles.

*Description:* Customs Form 255 is completed by each arriving person for each parcel or container which is to be sent from an insular possession at a later date. It is used for claim of benefit purposes to determine a traveler's allowable exemption.

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

*Estimated Number of Respondents:* 7,500.

*Estimated Burden Hours Per Respondent:* 5 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 1,250 hours.

*Clearance Officer:* J. Edgar Nichols (202) 927-1426, U.S. Customs Service, Printing and Records Management Branch, Room 6216, 1301 Constitution Avenue, N.W., Washington, DC 20229.

*OMB Reviewer:* Milo Sunderhauf (202) 395-7340, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,

*Departmental Reports Management Officer.*

[FR Doc. 96-9108 Filed 4-11-96; 8:45 am]

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#### Submission for OMB Review; Comment Request

March 29, 1996.

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 2110, 1425 New York Avenue, NW., Washington, DC 20220.

Departmental Office/International Trade Data System Project Office

*OMB Number:* New.

*Form Number:* None.

*Type of Review:* New collection.

*Title:* North American Trade Automation Prototype Application.

*Description:* The requested information is to identify volunteers to participate in the prototype test with the United States, Canada, and Mexico to improve the information exchange (electronic) involved in the execution of