

*OMB Reviewer:* Alexander T. Hunt (202) 395-7860, Office of Management and Budget, Room 10202, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,

*Departmental Reports Management Officer.*

[FR Doc. 97-1567 Filed 1-22-97; 8:45 am]

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### Submission for OMB Review; Comment Request

January 14, 1997.

The Department of 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.

Bureau of Alcohol, Tobacco and Firearms (BATF)

*OMB Number:* 1512-0206.

*Form Number:* ATF F 5110.41.

*Type of Review:* Extension.

*Title:* Miscellaneous Requests and Notices for Distilled Spirits plants.

*Description:* The information provided by applicants assists ATF in determining eligibility and providing for registration. These eligibility requirements are for persons who wish to establish distilled spirits plant operations. However, both statutes and regulations allow variances from regulations, and this information gives data to permit a variance.

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

*Estimated Number of Respondents:* 70,000.

*Estimated Burden Hours Per*

*Respondent:* 6 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 7,000 hours.

*OMB Number:* 1512-0523.

*Form Number:* ATF F 5300.27.

*Type of Review:* Extension.

*Title:* Certification of Compliance with State and Local Law.

*Description:* Applicants for a Federal firearms license will submit a certification that they are in compliance with State and local laws and that they have provided notification of his intent to conduct a firearms business to the

chief law enforcement officer in the locality of the business premises.

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

*Estimated Number of Respondents:* 70,000.

*Estimated Burden Hours Per*

*Respondent:* 6 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 7,000 hours.

*OMB Number:* 1512-0524.

*Form Number:* ATF F 5300.27.

*Type of Review:* Extension.

*Title:* Federal Firearms Licensee Theft/Loss Report.

*Description:* Thefts or losses of firearms from the inventory or collection of a Federal firearms licensee must be reported to the Secretary of Treasury and the appropriate local authorities within 48 hours of discovery. This form contains the minimum information necessary for ATF to initiate criminal investigations.

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

*Estimated Number of Respondents:* 4,000.

*Estimated Burden Hours Per*

*Respondent:* 24 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Recordkeeping*

*Burden:* 1,600 hours.

*Clearance Officer:* Robert N. Hogarth (202) 927-8930, Bureau of Alcohol, Tobacco and Firearms, Room 3200, 650 Massachusetts Avenue, N.W., Washington, DC 20226.

*OMB Reviewer:* Alexander T. Hunt (202) 395-7860, Office of Management and Budget, Room 10202, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,

*Departmental Reports Management Officer.*

[FR Doc. 97-1568 Filed 1-22-97; 8:45 am]

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### Submission to OMB for Review; Comment Request

January 14, 1997.

The Department of 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.

Internal Revenue Service (IRS)

*OMB Number:* New.

*Form Number:* None.

*Type of Review:* New collection.

*Title:* Announcement 96- Tip

Reporting Alternative Commitment (Hairstyling Industry).

*Description:* Information is required by the Internal Revenue Service in its Compliance efforts to assist employers and their employees in understanding and complying with section 6053(a), which requires employees to report all their tips monthly to their employers.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 3,200.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:* 15 hours.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 47,733 hours.

*OMB Number:* New.

*Form Number:* None.

*Type of Review:* New collection.

*Title:* Announcement 96- Tip Rate Determination Agreement (Gaming Industry).

*Description:* Information is required by the Internal Revenue Service in its Compliance efforts to assist employers and their employees in understanding and complying with section 6053(a), which requires employees to report all their tips monthly to their employers.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 100.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:* 43 hours.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 4,342 hours.

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

*OMB Reviewer:* Alexander T. Hunt (202) 395-7860, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,

*Departmental Reports Management Officer.*

[FR Doc. 97-1569 Filed 1-22-97; 8:45 am]

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### Submission to OMB for Review; Comment Request

January 14, 1997.

The Department of 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.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0736.

*Regulation Project Number:* LR-274-81 Final.

*Type of Review:* Extension.

*Title:* Accounting for Long-Term Contracts.

*Description:* These recordkeeping requirements are necessary to determine whether the taxpayer properly allocates indirect contract costs to extended period long-term contracts under the regulations. The recordkeeping requirement is effective for taxable years beginning after 1982. The information will be used to verify the taxpayer's allocations of some indirect costs.

*Respondents:* Business or other for-profit.

*Estimated Number of Recordkeepers:* 1,000.

*Estimated Burden Hours Per Recordkeeper:* 10 hours, 1 minute.

*Frequency of Response:* Annually.

*Estimated Total Recordkeeping Burden:* 10,010 hours.

*OMB Number:* 1545-1049.

*Regulation Project Number:* IA-7-88 Final, T.D. 8379.

*Type of Review:* Extension.

*Title:* Excise Tax Relating to Gain or Other Income Realized by Any Person on Receipt of Greenmail.

*Description:* The final regulations provide rules relating to the manner and method of reporting and paying the nondeductible 50 percent excise tax imposed by section 5881 of the Internal Revenue Code with respect to the receipt of greenmail.

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

*Estimated Number of Respondents/Recordkeepers:* 4.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 30 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 2 hours.

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

*OMB Reviewer:* Alexander T. Hunt (202) 395-7860, 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 to OMB for Review; Comment Request

January 15, 1997.

The Department of 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.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0430.

*Form Number:* IRS Form 4810.

*Type of Review:* Extension.

*Title:* Request for Prompt Assessment Under Internal Revenue Code Section 6501(d).

*Description:* Form 4810 is used to request a prompt assessment under Internal Revenue Code (IRC) 6501(d). IRS uses this form to locate the return to expedite processing of the taxpayer's request.

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

*Estimated Number of Respondents:* 4,000.

*Estimated Burden Hours Per*

*Respondent:* 30 minutes.

*Frequency of Response:* On occasion, Other (as necessary).

*Estimated Total Recordkeeping Burden:* 2,000 hours.

*OMB Number:* 1545-1120.

*Regulation Project Number:* CO-18-90 Final.

*Type of Review:* Extension.

*Title:* Final Regulations Under Section 382 of the Internal Revenue Code of 1986; Limitations on Corporate Net Operating Loss Carryforwards.

*Description:* The final regulations provide rules for the treatment of options under Internal Revenue Code (IRC) section 382 for purposes of determining whether a corporation undergoes an ownership change. The regulation allows for certain elections for corporations whose stock is subject to options.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 75,150.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 2 hours, 56 minutes.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 220,575 hours.

*Clearance Officer:* Garrick Shear (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, NW, Washington, DC 20224.  
*OMB Reviewer:* Alexander T. Hunt (202) 395-7860, 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 to OMB for Review; Comment Request

January 15, 1997.

The Department of 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.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1221.

*Regulation Project Number:* EE-147-87 Final.

*Type of Review:* Extension.

*Title:* Qualified Separate Lines of Business.

*Description:* The affected public includes employers who maintain qualified employee retirement plans. Where applicable, the employer must furnish notice to the IRS that the employer treats itself as operating qualified separate lines of business and some may request an IRS determination that such lines satisfy administrative scrutiny.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 685.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 3 hours, 55 minutes.