tipped employees in reporting tips to their employer. The information will be used by employers to determine the amount of income tax and FICA tax to withhold from the tipped employee's wages.

Respondents: Business or other for-profit, Not-for-profit institutions.

Estimated Number of Respondents/Recordkeeper: 300,000.

Estimated Burden Hours Per Respondent/Recordkeeper: 2 hours.

Frequency of Response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 600,000 hours.

OMB Number: 1545–1735.

Revenue Procedure Number: Revenue Procedure 2001–24.

Type of Review: Extension.

Title: Advanced Insurance Commissions.

Description: Insurance companies that want to obtain automatic consent to chance their method of accounting for cash advances that qualify as loans to their agents mut attach a statement to their federal income tax return.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 5,270.

Estimated Burden Hours Per Respondent: 15 minutes.

Frequency of Response: Other (once).

Estimated Total Reporting Burden: 1,318 hours.

OMB Number: 1545–1736.

Revenue Procedure Number: Revenue Procedure 2001–20.

Type of Review: Extension.

Title: Voluntary Compliance on Alien Withholding Program (''VCAP'').

Description: The revenue procedure will improve voluntary compliance of colleges and universities in connection with their obligations to report, withhold and pay taxes due on compensation paid to foreign students and scholars (nonresident aliens). The revenue procedure provides an optional opportunity for colleges and universities which have not fully complied with their tax obligations concerning nonresident aliens to self-audit and come into compliance with applicable reporting and payment requirements.

Respondents: Not-for-profit institutions, State, Local or Tribal Government.

Estimated Number of Respondents/Recordkeeper: 495.

Estimated Burden Hours Per Respondent/Recordkeeper: 700 hours.

Frequency of Response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 346,500 hours.

Clearance Officer: Garrick Shear, Internal Revenue Service, Room 5244, 1111 Constitution Avenue, NW, Washington, DC 20224.

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. 01–9971 Filed 4–20–01; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

April 16, 2001.

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.

DATES: Written comments should be received on or before May 23, 2001 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545–0137.

Form Number: IRS Form 2032.

Type of Review: Extension.

Title: Contract Coverage Under Title II of the Social Security Act.

Description: American employers can enter into an agreement to extend social security coverage to U.S. citizens and resident aliens employed abroad by foreign affiliates.

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

Estimated Number of Respondents/Recordkeeper: 160.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping	2 hr., 9 min.
Learning about the law or the form.	35 min.
Preparing and sending the form to the IRS.	39 min.

Frequency of Response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 546 hours.

OMB Number: 1545–0170.

Form Number: IRS Form 4466.

Type of Review: Extension.

Title: Corporation Application for Quick Refund of Overpayment of Estimated Tax.

Description: Form 4466 is used by a corporation to file for an adjustment (quick refund) of overpayment of estimated income tax for the tax year. This information is used to process the claim, so the refund can be issued.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeeper: 16,125.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping	4 hr., 4 min.
Learning about the law or the form.	18 min.
Preparing and sending the form to the IRS.	22 min.

Frequency of Response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 76,433 hours.

OMB Number: 1545–0197.

Form Number: IRS Form 5300 and Schedules Q (Form 5300).

Type of Review: Extension.

Title: Application for Determination for Employee Benefit Plan (5300); and Nondiscrimination Requirements (Schedule Q).

Description: IRS needs certain information on the financing and operating of employee benefit and employee contribution plans set up by employers. IRS uses Form 5300 to obtain the information needed to determine whether the plans qualify under Code sections 401(a) and 501(a). Schedule Q provides information related to the manner in which a plan satisfies certain qualification requirements relating to minimum participation, coverage, and nondiscrimination.

Respondents: Business or other for-profit, individuals or households.

Estimated Number of Respondents/Recordkeeper: 500,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Forms/Schedules	Recordkeeping	Learning about the law or the form	Preparing the form	Copying, assembling, and sending the form to the IRS
5300	11 hr., 0 min.	5 hr., 0 min.	7 hr., 16 min.	32 min.
Schedules Q	23 hr., 45 min.	19 hr., 24 min.	21 hr., 17 min.	

Frequency of Response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 10,453,000 hours.

OMB Number: 1545–0213.

Form Number: IRS Form 5578.

Type of Review: Extension.

Title: Annual Certification of Racial Nondiscrimination for a Private School Exempt from Federal Income Tax.

Description: Form 5578 is used by private schools that do not file Schedule A (Form 990) to certify that they have a racially nondiscriminatory policy toward students as outlined Revenue Procedure 75–50. The Internal Revenue Service uses the information to help ensure that the school is maintaining a nondiscriminatory policy in keeping with its exempt status.

Respondents: Not-for-profit institutions.

Estimated Number of Respondents/Recordkeeper: 1,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping	2 hr., 52 min.
Learning about the law or the form.	1 hr., 5 min.
Preparing and sending the form to the IRS.	1 hr., 5 min.

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 5,150 hours.

OMB Number: 1545–0229.

Form Number: IRS Form 6406.

Type of Review: Extension.

Title: Short Form Application for Determination of Minor Amendment of Employee Benefit Plan.

Description: This form is used by certain employee plans who want a determination letter or an amendment to the plan. The information gathered will be used to decide whether the plan is qualified under section 401(a).

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeeper: 16,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping	6 hr., 56 min.
Learning about the law or the form.	1 hr., 44 min.
Preparing the form	3 hr., 37 min.
Copying, assembling, and sending the form to the IRS.	32 min.

Frequency of Response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 207,680 hours.

OMB Number: 1545–0242.

Form Number: IRS Form 6197.

Type of Review: Extension.

Title: Gas Guzzler Tax.

Description: Form 6197 is used to compute gas guzzler tax on automobiles whose fuel economy does not meet certain standards for fuel economy. The tax is reported quarterly on Form 720. Form 6197 is filed each quarter with Form 720 for manufacturers. Individuals can make a one-time filing if they import a gas guzzler auto for personal use. The IRS uses the information to verify computation of the tax and compliance with the law.

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

Estimated Number of Respondents/Recordkeepers: 605.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping	4 hr., 18 min.
Learning about the law or the form.	12 min.
Preparing and sending the form to the IRS.	16 min.

Frequency of Response: Quarterly.

Estimated Total Reporting/Recordkeeping Burden: 2,892 hours.

OMB Number: 1545–0534.

Form Number: IRS Form 5303.

Type of Review: Extension.

Title: Application for Determination for Collectively Bargained Plan.

Description: IRS uses Form 5303 to get information needed about the finances and operation of employee benefit plans set up by employers under a collective bargaining agreement. The information obtained on Form 5303 is used to make a determination on whether the plan meets the requirements to qualify under section 401(a) and whether the related trust qualifies for exemption under section 501(a) of the Code.

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

Estimated Number of Respondents/Recordkeeper: 2,500.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping	22 hr., 14 min.
Learning about the law or the form.	3 hr., 51 min.
Preparing the form	5 hr., 0 min.
Copying, assembling, and sending the form to the IRS.	1 hr., 4 min.

Frequency of Response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 88,200 hours.

OMB Number: 1545–1117.

Notice Number: Notice 89–61.

Type of Review: Extension.

Title: Imported Substances; Rules for Filing a Petition.

Description: The notice sets forth procedures to be followed in petitioning the Secretary to modify the list of taxable substances in section 4672(a)(3).

Respondents: Business or other for-profit.

Estimated Number of Respondents: 100.

Estimated Burden Hours Per Respondents: 1 hour.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 100 hours.

OMB Number: 1545–1296.

Regulation Project Number: PS–27–91 (TD 8442) Final.

Type of Review: Extension.

Title: Procedural Rules for Excise Taxes Currently Reportable on Form 720.

Description: Section 6302(c) authorizes the use of Government depositories. These regulations provide reporting and recordkeeping rules relating to the use of Government depositories for taxes imposed by chapter 33 of the Code.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeeper: 9,000.

Estimated Burden Hours Per Respondent/Recordkeeper: 27 hours.

Frequency of Response: On occasion, Quarterly.

Estimated Total Reporting/Recordkeeping Burden: 241,850 hours.

OMB Number: 1545–1589.

Revenue Procedure Number: Revenue Procedure 98–19.

Type of Review: Extension.

Title: Exceptions to the Notice and Reporting Requirements of Section 6033(e)(1) and the Tax Imposed by section 6033(e)(2).

Description: Revenue Procedure 98–19 provides guidance to organizations exempt from taxation under section 5012(a) of the Internal Revenue Code of 1986 on certain exceptions from the reporting and notice requirements of section 6033(e)(1) and the tax imposed by section 6033(e)(2).

Respondents: Not-for-profit institutions, Individuals or households, Farms.

Estimated Number of Respondents/Recordkeeper: 15,000.

Estimated Burden Hours Per Respondent/Recordkeeper: 10 hours.

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 150,000 hours.

OMB Number: 1545–1592.

Revenue Procedure Number: Revenue Procedure 98–20.

Type of Review: Extension.

Title: Certification for No Information Reporting on the Sale of a Principal Residence.

Description: The revenue procedure applies only to the sale of a principal residence for $250,000 or less ($500,000 or less if the seller is married). The revenue procedure provides the written assurances that are acceptable to the IRS for exempting a real estate reporting person from information reporting requirements for the sale of a principal residence.

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

Estimated Number of Respondents/Recordkeeper: 2,390,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping	25 minutes
Reporting	10 minutes

Frequency of Response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 420,500 hours.

Clearance Officer: Garrick Shear, Internal Revenue Service, Room 5244, 1111 Constitution Avenue, NW, Washington, DC 20224.

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. 01–9972 Filed 4–20–01; 8:45 am]

BILLING CODE 4830–01–U

DEPARTMENT OF THE TREASURY

Customs Service

[T.D. 01–32]

Customs Accreditation of Markan Laboratories as a Commercial Laboratory

AGENCY: U.S. Customs Service, Department of the Treasury.

ACTION: Notice of Accreditation of Markan Laboratories of New York, New York, as a Commercial Laboratory.

SUMMARY: Markan Laboratories of New York, New York has applied to U.S. Customs under Part 151.12 of the Customs Regulations for accreditation as a commercial laboratory to analyze sugar, sugar syrups and confectionery products under Chapter 17 of the Harmonized Tariff Schedule of the United States (HTSUS). Customs has determined that this company meets all of the requirements for accreditation as a commercial laboratory. Specifically, Markan Laboratories has been granted accreditation to perform the following tests methods only: (1) Polarization of Raw Sugar, ICUMSA GS 1/2/3–1; (2) Polarization of White Sugar, ICUMSA GS 2/3–1; (3) Sugar Moisture by Loss on Drying, ICUMSA GS 2/1/3–15; (4) The Determination of the Polarization of Raw Sugar Without Wet Lead Clarification, ICUMSA GS 1/2/3–2. Therefore, in accordance with Part 151.12 of the Customs Regulations, Markan Laboratories of New York, New York is hereby accredited to analyze the products named above.

Location: Markan Laboratories accredited site is located at: 5 Hanover Square, 12th Floor, New York, New York, 10004–2614.

EFFECTIVE DATE: April 12, 2001.

FOR FURTHER INFORMATION CONTACT: Michael Parker, National Quality Manager, Laboratories and Scientific Services, U.S. Customs Service, 1300 Pennsylvania Avenue, NW., Suite 1500 North, Washington, DC 20229.

Dated: April 18, 2001.

Ira S. Reese,

Executive Director, Laboratories and Scientific Services.

[FR Doc. 01–9941 Filed 4–20–01; 8:45 am]

BILLING CODE 4820–02–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Advisory Committee for Electronic Tax Administration

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Request for nominations.

SUMMARY: The Electronic Tax Administration Advisory Committee (ETAAC), was established to provide continued input into the development and implementation of the Internal Revenue Service' (IRS') strategy for electronic tax administration. The ETAAC provides an organized public forum for discussion of electronic tax administration issues in support of the overriding goal that paperless filing should be the preferred and most convenient method of filing tax and information returns. ETAAC members convey the public's perception of IRS electronic tax administration activities, offer constructive observations about current or proposed policies, programs, and procedures, and suggest improvements. This document seeks nominations of individuals to be considered for selection as Committee members.

The Director Electronic Tax Administration will assure that the size and organizational representation of the ETAAC obtains balanced membership and includes representatives from various groups including: (1) Tax practitioners and preparers, (2) transmitters of electronic returns, (3) tax software developers, (4) large and small businesses, (5) employers and payroll service providers, (6) individual taxpayers, (7) financial industry (payers, payment options and best practices), (8) system integrators (technology providers), (9) academic (marketing, sales or technical perspectives), (10) trusts and estates, (11) tax exempt organizations, and (12) state and local governments. We are soliciting nominations from professional and public interest groups, IRS officials, the Department of the Treasury, and Congress. Members will be limited to serving one two-year term on the ETAAC to ensure that new perspectives and ideas are generated by the members. All travel expenses within government guidelines will be reimbursed.

DATES: Written nominations must be received on or before may 23, 2001.

ADDRESSES: Nominations should be sent to Robin Marusin, W:E, Room 7331 IR, 1111 Constitution Ave., NW., Washington, DC 20224. Application forms can be obtained from Robin