

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

December 1, 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, Pub. L. 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.

Special Request

In order to conduct the survey described below in mid-December 1997, the Department of the Treasury is requesting that the Office of Management and Budget (OMB) review and approve this information collection by December 12, 1997. To obtain a copy of this study, please contact the Internal Revenue Service Clearance Officer at the address listed below.

Internal Revenue Service (IRS)

OMB Number: 1545-1432. Project Number: M:SP:V 97-031-G. Type of Review: Revision.

Title: North Florida District Office of Research and Analysis (DORA's) On-Line Filing Program Survey.

Description: The purpose of this survey is to determine what IRS can do to improve On-Line filing and to encourage taxpayers to file On-Line.

Respondents: Individuals or households.

Estimated Number of Respondents: 4,000.

Estimated Burden Hours Per Response: 5 minutes.

Frequency of Response: Other (one time only).

Estimated Total Reporting Burden: 167 hours.

Clearance Officer: Garrick Shear (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, N.W., 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. 97-31956 Filed 12-5-97; 8:45 am]

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DEPARTMENT OF THE TREASURY

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Special Request: In order to conduct the survey described below in early-December 1997, the Department of the Treasury is requesting that the Office of Management and Budget (OMB) review and approve this information collection by December 4, 1997. To obtain a copy of this study, please contact the Internal Revenue Service Clearance Officer at the address listed below.

Internal Revenue Service (IRS)

OMB Number: 1545-1432. Project Number: M:SP:V 97-032-G. Type of Review: Revision. Title: 1997 IRS Communications Tracking Study.

Description: The purpose of this study is to collect information to (1) accurately and objectively establish a "benchmark" of current levels of taxpayers awareness of IRS electronic filing options as the communications program unfolds. The survey will provide crucial communications information and guidance to ensure the maximum numbers of taxpayers are aware of the electronic filing options.

The information obtained from the survey will be used to determine the effectiveness of the communications program in increasing taxpayer awareness of their electronic filing options. This research program is also designed to provide strategic communications guidance to ensure the key target audience of e-filing is exposed to this message. In addition, the information obtained will be utilized to determine the benefits and limitations of public service announcement (PSA) market advertising and paid market advertising.

Respondents: Individuals or households.

Estimated Number of Respondents: 3,200.

Estimated Burden Hours Per Response: 10 minutes.

Frequency of Response: Other (one time only).

Estimated Total Reporting Burden: 534 hours.

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

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DEPARTMENT OF THE TREASURY

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Internal Revenue Service (IRS)

OMB Number: 1545-0002. Form Number: IRS Form CT-2. Type of Review: Extension.

Title: Employee Representative's Quarterly Railroad Tax Return.

Description: Employee representatives file Form CT-2 quarterly to report compensation on which railroad retirement taxes are due. IRS uses this information to ensure that employee representatives have paid the correct tax. Form CT-2 also transmits the tax payment.

Respondents: Individual or households.

Estimated Number of Respondents/Recordkeepers: 28.

Estimated Burden Hours Per Respondent/Recordkeeper:

Table with 2 columns: Activity and Duration. Rows include Recordkeeping (26 min), Learning about the law or the form (14 min), Preparing the form (31 min), Copying, assembling and sending the form to the IRS (17 min).

Frequency of Response: Quarterly.

Estimated Total Reporting/Recordkeeping Burden: 165 hours.

OMB Number: 1545-0043.
Form Number: IRS Form 972.
Type of Review: Extension.

Title: Consent of Shareholder to Include Specific Amount of Gross Income.

Description: Form 972 is filed by shareholders of corporations to elect to include an amount in gross income as a dividend. The IRS uses Form 972 as a check to see if an amended return is filed to include the amount in income and to determine if the corporations claimed the correct amount.

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

Estimated Number of Respondents/Recordkeepers: 400.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping	13 min.
Learning about the law or the form.	3 min.
Preparing the form	14 min.
Copying, assembling, and sending the form to the IRS.	31 min.

Frequency of Response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 412 hours.

OMB Number: 1545-0135.
Form Number: IRS Form 1138.
Type of Review: Extension.

Title: Extension of Time for Payment of Taxes by a Corporation Expecting a Net Operating Loss Carryback.

Description: Form 1138 is filed by corporations to request an extension of time to pay their income taxes, including estimated taxes. Corporations may only file for an extension when they expect a net operating loss carryback in the tax year and want to delay the payment of taxes from a prior tax year.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 2,033.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping	3 hr., 21 min.
Learning about the law or the form.	42 min.
Preparing and sending the form to the IRS.	47 min.

Frequency of Response: On occasion.
Estimated Total Reporting/Recordkeeping Burden: 9,819 hours.

OMB Number: 1545-0236.
Form Number: IRS Form 11-C.
Type of Review: Extension.

Title: Occupational Tax and Registration Return for Wagering.

Description: Form 11-C is used to register persons accepting wagers (Internal Revenue Code section 4412). IRS uses this form to register the respondent, collect the annual stamp tax (Internal Revenue Code section 4412), and to verify that the tax on wagers is reported on Form 730.

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

Estimated Number of Respondents/Recordkeepers: 11,500.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping	7 hr., 10 min.
Learning about the law or the form.	34 min.
Preparing the form	1 hr., 38 min.
Copying, assembling, and sending the form to the IRS.	16 min.

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 110,975 hours.

OMB Number: 1545-1143.
Form Number: IRS Form 706-GS(D-1).

Type of Review: Extension.

Title: Notification of Distribution From a Generation-Skipping Trust.

Description: Form 706-GS(D-1) is used by trustees to notify the IRS and distributees of information needed by distributees to compute the Federal Generation Skipping Trust (GST) tax imposed by Internal Revenue Code (IRC) section 2601. IRS uses the information to enforce this tax and to verify that the tax has been properly computed.

Respondents: Individual or households.

Estimated Number of Respondents/Recordkeepers: 80,000.

Estimated Burden Hours Per Respondent/Recordkeepers:

Recordkeeping	1 hr., 33 min.
Learning about the law or the form.	1 hr., 46 min.

Preparing the form	41 min.
Copying, assembling, and sending the form to the IRS.	20 min.

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 348,000 hours.

OMB Number: 1545-1144.
Form Number: IRS Form 706-GS(D).
Type of Review: Extension.

Title: Generation-Skipping Transfer Return for Distributions.

Description: Form 706-GS(D) is used by the distributees to compute and report the Federal Generation-Skipping Transfer (GST) tax imposed by Internal Revenue Code (IRC) section 2601. IRS uses the information to enforce this tax and to verify that the tax has been properly computed.

Respondents: Individual or households.

Estimated Number of Respondents/Recordkeepers: 1,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping	7 min.
Learning about the law or the form.	13 min.
Preparing the form	24 min.
Copying, assembling, and sending the form to the IRS.	19 min.

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 1,030 hours.

OMB Number: 1545-1145.
Form Number: IRS Form 706-GS(T), Schedule A and Schedule B.
Type of Review: Extension.

Title: Generation-Skipping Transfer Tax Return for Terminations.

Description: Form 706-GS(T) is used by trustees to compute and report the Federal Generation-Skipping Transfer (GST) tax imposed by Internal Revenue Code (IRC) section 2601. IRS uses the information to enforce this tax and to verify that the tax has been properly computed.

Respondents: Individual or households.

Estimated Number of Respondents/Recordkeepers: 100.

Estimated Burden Hours Per Respondent/Recordkeeper:

	Form 706-GS(T)	Schedule A	Schedule B
Recordkeeping	40 min	13 min	13 min.
Learning about the law or the form	29 min	17 min	7 min.
Preparing the form	32 min	38 min	20 min.
Copying, assembling, and sending the form to the IRS	20 min	20 min	20 min.

Frequency of Response: Annually.
Estimated Total Reporting/Recordkeeping Burden: 690 hours.
OMB Number: 1545-1558.
Revenue Procedure Number: Revenue Procedure 97-43 and Revenue Ruling 97-39.

Type of Review: Extension.
Title: Procedures for Electing Out of Exemptions Under Section 1.475(c)-1 (Revenue Procedure 97-43); and Mark to Market Accounting Method for Dealers in Securities (Revenue Ruling 97-39).

Description: Revenue Procedure 97-43 provides taxpayers automatic consent to change to mark-to-market accounting for securities after the taxpayer elects under 1.475(c)-1, subject to specified terms and conditions. Revenue Ruling 97-39 provides taxpayers additional mark-to-market guidance in a question and answer format.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 20,000.

Estimated Burden Hours Per Respondent: 27 hours, 30 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 550,000 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. 97-31958 Filed 12-5-97; 8:45 am]

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DEPARTMENT OF THE TREASURY

Submission to OMB for Review; Comment Request

December 2, 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: 1545-0029.
Form Number: IRS Forms 941, Schedule B (Form 941); 941-PR, Schedule B (941-PR); 941-SS, and 941-V.

Type of Review: Extension.

Title: Employer's Quarterly Federal Tax

Return (Form 941); Employer's Record of Federal Tax Liability (Schedule B, Form 941); Planilla Para La Declaración Trimestral Del Patróno (Form 941-PR); Registro Suplementario De La Obligación Contributiva Federal Del Patróno (Schedule B, Form 941-PR); Employer's Quarterly Federal Tax Return (American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands (Form 941-SS); and Payment Voucher (Form 941-V).

Description: Form 941 is used by employers to report payments made to employees subject to income tax and Social Security/Medicare taxes and the amounts of these taxes. Form 941-PR is used by employers in Puerto Rico to report Social Security and Medicare taxes only. Form 941-SS is used by employers in the U.S. possessions to report Social Security and Medicare taxes only. Schedule B is used by employers to record their employment tax liability.

Respondents: Business or other for-profit, individual or households, not-for-profit institutions, Federal Government, State, Local or Tribal Governments.

Estimated Number of Respondents/Recordkeepers: 12,494,773.

Estimated Burden Hours Per Respondent/Recordkeeper:

Form	Recordkeeping	Learning about the law or the form	Preparing the form	Copying, assembling, and sending the form to the IRS
941	11 hr., 43 min	28 min	1 hr., 37 min	16 min
941 Schedule B	2 hr., 40 min	0 min	2 min	0 min
941-PR	7 hr., 0 min	6 min	12 min	0 min
941-PR Schedule B	2 hr., 40 min	0 min	2 min	0 min
941-SS	7 hr., 16 min	0 min	13 min	0 min
941-V	14 min	0 min	0 min	0 min

Frequency of Response: Quarterly.
Estimated Total Reporting/Recordkeeping Burden: 318,978,543 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. 97-31959 Filed 12-5-97; 8:45 am]

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DEPARTMENT OF THE TREASURY

Bureau of Alcohol, Tobacco and Firearms

Proposed Collection; Comment Request

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, Pub. L. 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the Bureau of Alcohol, Tobacco and Firearms within the Department of the Treasury is soliciting comments concerning the Notice of Firearms Manufactured or Imported.

DATES: Written comments should be received on or before February 6, 1998 to be assured of consideration.

ADDRESSES: Direct all written comments to Linda Barnes, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue, NW., Washington, DC 20226, (202) 927-8930.