

an acceptable level of assurance that the air carrier has followed regulatory procedures. Although the guide is not intended to define the sole method of complying with the audit requirements of section 158.69 of Part 158, the FAA has determined that the use of the procedures in this audit guide by the auditors for an air carrier will provide sufficient assurance that the air carrier has met the requirements of Part 158 such that the FAA would not normally require additional reports, undertake an audit of the carrier, or request Department of Transportation, Office of the Inspector General (DOT OIG), intervention on the FAA's behalf. The FAA would not normally initiate further monitoring efforts unless an airport or other source subsequently substantiates a significant violation of the regulation.

The FAA will not have the same level of confidence with an air carrier whose auditors have not used the procedures outlined in this guide. Accordingly, alleged collection and remittance discrepancies raised by airports through their monitoring of local PFC revenue against air carriers whose auditors have not used this guidance are more likely to trigger additional FAA monitoring activities, including requiring additional reports, the undertaking of an audit, or a request for DOT OIG intervention. This guidance shall not, however, foreclose other FAA options for enforcing correct collection and remittance procedures and responding to allegations of improper collection and remittance practices. The FAA expects air carriers to attain a reasonable level of accuracy with regard to PFC remittances.

Issued in Washington, DC on August 10, 1999.

**Catherine M. Lang,**

*Acting Director, Office of Airport Planning and Programming.*

[FR Doc. 99-21276 Filed 8-16-99; 8:45 am]

BILLING CODE 4910-13-M

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

August 6, 1999.

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.

**DATES:** Written comments should be received on or before September 16, 1999 to be assured of consideration.

#### U.S. Customs Service (CUS)

*OMB Number:* 1515-0061.

*Form Number:* Customs Form 1304.

*Type of Review:* Extension.

*Title:* Crew Effects Declaration.

*Description:* Customs Form 1304 is completed by the master of the arriving carrier to record and list the crew's effects that are accompanying them on the trip, which are defined as merchandise under U.S. statutes. It is also used by the master of the vessel to attest to the truthfulness of the merchandise being carried aboard the vessel as crew's effects.

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

*Estimated Number of Respondents:* 9,000.

*Estimated Burden Hours Per Respondent:* 5 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 17,168 hours.

*OMB Number:* 1515-0069.

*Form Number:* Customs Forms 3461 and 3461 Alternate.

*Type of Review:* Extension.

*Title:* Immediate Delivery Application.

*Description:* Customs Form 3461 and 3461 Alternate are used by importers to provide Customs with the necessary information in order to examine and release imported cargo.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 6,100.

*Estimated Burden Hours Per Respondent:* 3 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 949,500 hours.

*OMB Number:* 1515-0124.

*Form Number:* None.

*Type of Review:* Extension.

*Title:* Disclosure of Information on Vessel Manifest.

*Description:* This information is used to grant a domestic importer's, consignee's, and exporter's request for confidentiality of its identity from public disclosure.

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

*Estimated Number of Respondents:* 578.

*Estimated Burden Hours Per Respondent:* 30 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 289 hours.

*OMB Number:* 1515-0151.

*Form Number:* None.

*Type of Review:* Extension.

*Title:* Foreign Trade Zone Annual Reconciliation Certification and Record Keeping Requirement.

*Description:* Each Foreign Trade Zone Operator will be responsible for maintaining its inventory control in compliance with statute and regulations. The operator will furnish Customs an annual certification of their compliance.

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

*Estimated Number of Recordkeepers:* 260.

*Estimated Burden Hours Per Recordkeeper:* 1 hr., 10 min.

*Frequency of Response:* Annually.

*Estimated Total Recordkeeping Burden:* 195 hours.

*OMB Number:* 1515-0175.

*Form Number:* None.

*Type of Review:* Extension.

*Title:* Documents Required Aboard Private Aircraft.

*Description:* The documents required by Customs regulations for private aircraft arriving from foreign countries pertain only to baggage declarations. Customs' also requires that the pilots present documents required by FAA to be on the plane.

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

*Estimated Number of Respondents:* 150,000.

*Estimated Burden Hours Per Respondent:* 1 minute.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 2,490 hours.

*OMB Number:* 1515-0178.

*Form Number:* None.

*Type of Review:* Extension.

*Title:* Automotive Products Trade Act of 1965.

*Description:* Under the Automotive Products Trade Act (APTA), Canadian articles may enter the United States so long as they are intended for use as original motor vehicle equipment in the United States. If diverted to other purposes, they are subject to duties. This information collection is issued to track these diverted articles and to collect the proper duties on them.

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

*Estimated Number of Respondents/Recordkeepers:* 240.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 15 minutes.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting/Recordkeeping Burden:* 3,100 hours.

*OMB Number:* 1515-0212.

*Form Number:* None.

*Type of Review:* Extension.

*Title:* Prior Disclosure Regulations.

*Description:* This collection of information is required to implement a provision of the Customs Modernization of the North American Free Trade Implementation Act (Mod Act) concerning prior disclosure by a person of a violation of law committed by that person involving the entry or introduction or attempted entry or introduction of merchandise into the United States by fraud, gross negligence or negligence, pursuant to 19 U.S.C. 1592(c)(4), as amended.

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

*Estimated Number of Respondents:* 3,500.

*Estimated Burden Hours Per Respondent:* 1 hour.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 3,500 hours.

*Clearance Officer:* J. Edgar Nichols (202) 927-1426, U.S. Customs Service, Printing and Records Management Branch, Ronald Reagan Building, 1300 Pennsylvania Avenue, NW., Room 3.2.C, Washington, DC 20229.

*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. 99-21297 Filed 8-16-99; 8:45 am]

BILLING CODE 4820-02-P

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### Internal Revenue Service (IRS)

*OMB Number:* 1545-0003.

*Form Number:* IRS Forms SS-4 and SS-4PR.

*Type of Review:* Extension.

*Title:* Application for Employer Identification Number (SS-4); and Solicitud de Número de Identificación Patronal (EIN) (SS-4PR).

*Description:* Taxpayers required to have an identification number for use on any return, statement, or other document must prepare and file Form SS-4PR (Puerto Rico only) to obtain a number. The information is used by the IRS and the SSA in tax administration and by the Bureau of the Census for business statistics.

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

*Estimated Number of Respondents/Recordkeepers:* 2,419,064.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

	Form SS-4 (in min- utes)	Form SS-4PR (in min- utes)
Recordkeeping .....	7	7
Learning about the law or the form .....	22	25
Preparing the form ....	46	46
Copying, assembling, and sending the form to the IRS .....	20	20

*Frequency of Response:* On occasion.  
*Estimated Total Reporting/Recordkeeping Burden:* 3,846,692 hours.

*OMB Number:* 1545-0091.

*Form Number:* IRS Form 1040X.

*Type of Review:* Extension.

*Title:* Amended U.S. Individual Income Tax Return.

*Description:* Form 1040X is used by individuals to amend an original tax return to claim a refund of income taxes, pay additional income taxes, or designate \$3 to the Presidential Election Campaign Fund. The information is needed to help verify that the individual has correctly figured his or her income tax.

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

*Estimated Number of Respondents/Recordkeepers:* 2,929,311.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping ..... 1 hr., 19 min.

Learning about the law or the form. 28 min.

Preparing the form ..... 1 hr., 11 min.

Copying, assembling, and sending the form to the IRS. 35 min.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 10,369,761 hours.

*OMB Number:* 1545-0127.

*Form Number:* IRS Form 1120-H.

*Type of Review:* Extension.

*Title:* U.S. Income Tax Return for Homeowners Associations.

*Description:* Homeowners associations file Form 1120-H to report income, deductions, and credits. The form is also used to report the income tax liability of the homeowners association. The IRS uses Form 1120-H to determine if the income, deductions, and credits have been correctly computed. The form is also used for statistical purposes.

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

*Estimated Number of Respondents/Recordkeepers:* 112,311.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping ..... 11 hr., 29 min.

Learning about the law or the form. 5 hr., 20 min.

Preparing the form ..... 13 hr., 12 min.

Copying, assembling, and sending the form to the IRS. 2 hr., 9 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 3,611,922 hours.

*OMB Number:* 1545-1467.

*Form Number:* IRS Forms 9779, 9779(SP), 9783, 9783(SP), 9787, 9787(SP), 9789, 9789(SP), and 12252.

*Type of Review:* Extension.

*Title:* Electronic Federal Tax Payment System (EFTPS).

*Description:* Enrollment is vital to the implementation of the Electronic Federal Tax Payment System (EFTPS). EFTPS is an electronic remittance processing system that the Service will use to accept electronically transmitted federal tax payments. This system is a necessary outgrowth of advanced information and communication technologies.

*Respondents:* Individuals or households, Business or other for-profit, State, Local or Tribal Government.

*Estimated Number of Respondents:* 4,471,000.

*Estimated Burden Hours Per Respondent:* 20 minutes.

*Frequency of Response:* On occasion, Quarterly.

*Estimated Total Reporting Burden:* 1,490,019 hours.