

and Budget, Room 10202, New Executive Office Building, Washington, DC 20503.

**Lois K. Holland,**

*Departmental Reports, Management Officer.*

[FR Doc. 02-874 Filed 1-11-02; 8:45 am]

**BILLING CODE 4810-25-U**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

January 4, 2002.

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 February 13, 2002 to be assured of consideration.

#### Financial Management Service (FMS)

*OMB Number:* 1510-0004.

*Form Number:* FMS 285-A.

*Type of Review:* Extension.

*Title:* Schedule of Excess Risks.

*Description:* Listing of Excess Risks written or assumed by Treasury Certified Companies showing compliance with Treasury Regulations to assist Treasury in determining solvency of Certified companies for the benefit of writing Federal surety bonds.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 296.

*Estimated Burden Hours Per Respondent:* 20 hours.

*Frequency of Response:* Quarterly.

*Estimated Total Reporting Burden:* 5,920 hours.

*OMB Number:* 1510-0027.

*Form Number:* POD 1681.

*Type of Review:* Extension.

*Title:* Application for Payment of a Deceased Depositor's Postal Savings Certificate.

*Description:* This form is used when an application is submitted for payment of a deceased Postal Savings depositor's account. Information furnished on the form is used to determine if the applicant is entitled to the proceeds of the account.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 100.

*Estimated Burden Hours Per Respondent:* 15 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 25 hours.

*OMB Number:* 1510-0035.

*Form Number:* None.

*Type of Review:* Extension.

*Title:* Assignment Form.

*Description:* This form is used when an awardholder wants to assign or transfer all or part of his/her award to another person. When this occurs, the awardholder forfeits all future rights to the portion assigned.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 150.

*Estimated Burden Hours Per Respondent:* 30 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 75 hours.

*OMB Number:* 1510-0047.

*Form Number:* TFS 2211.

*Type of Review:* Extension.

*Title:* List of Data (A) and List of Data (B).

*Description:* Information collected from insurance companies to provide Treasury with a basis for determining acceptability of insurance companies applying for a Certificate of Authority to write or reinsure Federal surety bonds or recognition as an Admitted Reinsurer (except or excess risks running to the United States).

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 30.

*Estimated Burden Hours Per Respondent:* 18 hours.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 540 hours.

*OMB Number:* 1510-0052.

*Form Number:* FMS 458 and FMS 459.

*Type of Review:* Extension.

*Title:* Financial Institution Agreement and Application Forms for Designation as a Treasury Tax and Loan Depository and Resolution.

*Description:* Financial institutions are required to complete an Agreement and Application to participate in the Federal Tax Deposit/Treasury and Loan Program. The approved application designates the depository as an authorized recipient of taxpayers' deposits for Federal taxes.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 450.

*Estimated Burden Hours Per Respondent:* 30 minutes.

*Frequency of Response:* Other (Once for duration of the authorization).

*Estimated Total Reporting Burden:* 225 hours.

*Clearance Officer:* Juanita Holder, Financial Management Service, 3700 East West Highway, Room 144, PGP II, Hyattsville, MD 20782.

*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. 02-875 Filed 1-11-02; 8:45 am]

**BILLING CODE 4810-35-M**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

December 31, 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 February 13, 2002 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1634.

*Regulation Project Number:* REG-106902-98 Final.

*Type of Review:* Extension.

*Title:* Consolidated Returns—Consolidated Over Foreign Losses and Separate Limitation Losses.

*Description:* The regulations provide guidance relating to the amount of overall foreign losses and separate limitation losses in the computation of the foreign tax credit. The regulations affect consolidated groups of corporations that compute the foreign tax credit limitation or that dispose of property used in a foreign trade or business.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 2,000.  
*Estimated Burden Hours Per Respondent:* 1 hour, 30 minutes.  
*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden:* 3,000 hours.

*OMB Number:* 1545-1640.  
*Regulation Project Number:* REG-104924-98 NPRM.

*Type of Review:* Extension.  
*Title:* Mark-to-Market Accounting for Dealers in Commodities and Traders in Securities or Commodities.

*Description:* The collection of information in this proposed regulation by the Internal Revenue Service to determine whether an exemption from market-to-market treatment is properly claimed. This information will be used to make that determination upon audit of taxpayers' books and records. The likely recordkeepers are business or other-for-profit institution.

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

*Estimated Number of Respondents/Recordkeepers:* 1,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 1 hour.

*Frequency of Response:* Other (once).  
*Estimated Total Reporting Recordkeeping Burden:* 1,000 hour.

*Clearance Officer:* George Freeland, Internal Revenue Service, Room 5577, 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. 02-876 Filed 1-11-02; 8:45 am]

**BILLING CODE 4830-01-M**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Revenue Procedure 2002-10

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**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, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Revenue Procedure 2002-10, Procedures for IRAs, SEPs, and SIMPLEs IRA Plans.

**DATES:** Written comments should be received on or before March 15, 2002 to be assured of consideration.

**ADDRESSES:** Direct all written comments to George Freeland, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the revenue procedure should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5242, 1111 Constitution Avenue NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:**  
*Title:* Procedures for IRAs, SEPs, and SIMPLEs IRA Plans.

*OMB Number:* 1545-1769.

*Revenue Procedure Number:* Revenue Procedure 2002-10.

*Abstract:* The Economic Growth and Tax Relief Reconciliation Act of 2001 made numerous changes affecting IRAs, SEPs, and simple IRA plans. These changes are effective beginning January 1, 2002, and to take advantage off the new law, these retirement plans must be amended and participants notified of the amendments. Revenue Procedure 2002-10 provides guidance on this process and provides an extended period for making the amendments.

*Current Actions:* There are no changes being made to the revenue procedure at this time.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations, individuals or households, not-for-profit institutions and farms.

*Estimated Number of Respondents:* 378,000.

*Estimated Average Time Per Respondent:* 20 hours.

*Estimated Total Annual Burden Hours:* 7,371,000.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

### Request for Comments

Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: January 4, 2002.

**George Freeland,**

*IRS Reports Clearance Officer.*

[FR Doc. 02-895 Filed 1-11-02; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[Regulation Section 601.201]

#### Proposed Collection; Comment Request for Regulation Project

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**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, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning an existing regulation, 26 CFR 601.201, Instructions for Requesting Rulings and Determination Letters.

**DATES:** Written comments should be received on or before March 15, 2002 to be assured of consideration.

**ADDRESSES:** Direct all written comments to George Freeland, Internal Revenue