

	8804	8805	8813
Recordkeeping .....	59 min .....	59 min .....	26 min.
Learning about the law or the form .....	57 min .....	54 min .....	49 min.
Preparing the form .....	31 min .....	17 min .....	16 min.
Copying, assembling, and sending the form to the IRS .....	20 min .....	17 min .....	10 min.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting/Recordkeeping Burden:* 121,200 hours.  
*OMB Number:* 1545-1173.  
*Form Number:* IRS Form 8815.  
*Type of Review:* Extension.  
*Title:* Exclusion of Interest from Series EE U.S. Savings Bonds Issued After 1989.

*Description:* If an individual redeems series EE U.S. Savings Bonds issued after 1989 and pays qualified higher education expenses during the year, the interest on the bonds may be excludable from income Form 8815 is used by the individual to figure the amount of savings bond interest that is excludable.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 25,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

	(Min.)
Recordkeeping .....	53.
Learning about the law or the form .....	13
Preparing the form .....	35
Copying, assembling and sending the form to the IRS .....	34

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 50,920 hours.  
*Clearance Officer:* Garrick Shear, (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, N.W., Washington, DC 20224.  
*OMB Reviewer:* Milo Sunderhauf, (202) 395-7340, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.  
 Lois K. Holland,  
*Departmental Reports Management Officer.*  
 [FR Doc. 96-14273 Filed 6-5-96; 8:45 am]  
 BILLING CODE 4830-01-P

#### Submission to OMB for Review; Comment Request

May 30, 1996.

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:* 1545-0068.

*Form Number:* IRS Form 2441.

*Type of Review:* Extension.

*Title:* Child and Dependent Care Expenses.

*Description:* Internal Revenue Code (IRC) section 21 allows a credit to be claimed on Form 1040 (reduced by employer-provided day care excluded under section 129). Day care provider must be reported to the IRS for both the credit and exclusion. Form 2441 is used to verify that the credit and exclusion are properly figured, and that provider information is reported.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 4,421,940.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—40 min.

Learning about the law or the form—25 min.

Preparing the form—58 min.

Copying, assembling, and sending the form to the IRS—28 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 11,010,631 hours.

*OMB Number:* 1545-1482.

*Form Number:* IRS Form 1078.

*Type of Review:* Revision.

*Title:* Certificate of Alien Claiming Residence in the United States.

*Description:* Form 1078 is used by an alien to claim residence in the United States for income tax purposes.

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

*Estimated Number of Respondents/Recordkeepers:* 10,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—20 min.

Learning about the law or the form—7 min.

Preparing the form—8 min.

Copying, assembling and sending the form to the IRS—14 min.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 50,920 hours.  
*Clearance Officer:* Garrick Shear, (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, N.W., Washington, DC 20224.  
*OMB Reviewer:* Milo Sunderhauf, (202) 395-7340, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,

*Departmental Reports Management Officer.*

[FR Doc. 96-14274 Filed 6-5-96; 8:45 am]

BILLING CODE 4830-01-P

#### Submission to OMB for Review; Comment Request

May 31, 1996.

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:* 1545-1395.

*Form Number:* IRS Form 8838.

*Type of Review:* Extension.

*Title:* Consent To Extend the Time to Assess Tax Under Section 367—Gain Recognition Agreement.

*Description:* Form 8838 is used to extend the statute of limitations for U.S. persons who transfer stock or securities to a foreign corporation. The form is filed when the transferor makes a gain recognition agreement. This agreement allows the transferor to defer the payment of tax on the transfer. The IRS uses Form 8838 so that it may assess tax against the transferor after the expiration of the original statute of limitations.

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

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

**Estimated Burden Hours Per Respondent/Recordkeeper:**

Recordkeeping—2 hr., 23 min.

Learning about the law or the form—2 hr., 21 min.

Preparing the form—3 hr., 26 min.

Copying, assembling, and sending the form to the IRS—16 min.

**Frequency of Response:** On occasion.**Estimated Total Reporting/****Recordkeeping Burden:** 8,440 hours.**Clearance Officer:** Garrick Shear (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, N.W., Washington, DC 20224.**OMB Reviewer:** Milo Sunderhauf (202) 395-7340, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,

*Departmental Reports Management Officer.*

[FR Doc. 96-14275 Filed 6-5-96; 8:45 am]

BILLING CODE 4830-01-P

**Treasury Advisory Committee on Commercial Operations of the U.S. Customs Service****AGENCY:** Departmental Offices, Treasury.**ACTION:** Renewal of Treasury Advisory Committee on Commercial Operations of the U.S. Customs Service and solicitation of applications for committee membership.**SUMMARY:** It is the public interest to renew the Advisory Committee for another two-year term. This notice also establishes criteria and procedures for the selection of members.**FOR FURTHER INFORMATION CONTACT:** Dennis M. O'Connell, Director, Office of Tariff and Trade Affairs, Office of the Under Secretary (Enforcement), (202) 622-0220.

Pursuant to the Federal Advisory Committee Act, 5 U.S.C. App. I (1962), and section 95603(c) of the Omnibus Budget Reconciliation Act of 1987 (Pub. L. 100-203), the Under Secretary (Enforcement) announces the renewal of the following advisory committee:

**Title:** The Treasury Advisory Committee on Commercial Operations of the U.S. Customs Service.**Purpose:** The purpose of the Committee is to present advice and recommendations to the Secretary of the Treasury regarding commercial operations of the U.S. Customs Service and to submit a report to Congress containing a summary of its operations and its views and recommendations.**Statement of Public Interest:** It is in the public interest to continue the existence of the Committee upon expiration, under the provisions of the

Advisory Committee Act, of its current two-year term. The Committee provides a critical forum for distinguished representatives of diverse industry sectors to present their views on major issues involving commercial operations of the Customs Service. These views are offered directly to senior Treasury and Customs officials on a regular basis in a candid atmosphere. There exists no other single body that serves a comparable function.

**SUPPLEMENTARY INFORMATION:****Background**

In the Omnibus Budget Reconciliation Act of 1987 (Pub. L. 100-203), Congress repealed the statutory mandate for a Customs User Fee Advisory Committee and directed the Secretary of the Treasury to create a new Advisory Committee on Commercial Operations of the U.S. Customs Service. The original Committee consisted of 20 members drawn from industry sectors affected by Customs commercial operations. The Committee's charter was filed on October 17, 1988 and expired two years later. Charters were subsequently filed for second, third, and fourth two-year terms. The current charter will expire on October 15, 1996. The Treasury Department plans to file a new charter by that date renewing the Committee for a fifth two-year term.

**Objective, Scope and Description of the Committee**

The Committee's objectives are to advise the Secretary of the Treasury on issues relating to the commercial operations of the Customs Service. It is expected that, during its third two-year term, the Committee will consider such issues as implementation of the Customs Modernization Act, the North American Free Trade Agreement, administration of staff and resources for commercial operations, broker qualification and licensing, informed compliance and compliance assessment, the account system, automated systems, the impact of the Customs reorganization, and enforcement priorities.

The Committee will be chaired by the Under Secretary of the Treasury for Enforcement. The Committee will function for a two-year period before renewal or abolishment and will meet approximately eight times (quarterly) during the period. An additional special meeting of the full Committee or a subcommittee thereof may be convened if necessary.

The meetings will generally be held in the Treasury Department, Washington, DC. However, typically one meeting per

year, but generally not more than two, may be held outside of Washington at a Customs port. In recent years, meetings have been held in Louisville, Baltimore, New Orleans, Oakland, Chicago, El Paso, Buffalo, and Miami, among other locations. The meetings are open to public observers, including the press, unless special procedures have been followed to close a meeting. During the first four terms of the Committee, only a portion of one meeting was closed.

The members shall be selected by the Secretary of the Treasury from representatives of the trade or transportation community serviced by Customs, the general public, or others who are directly affected by Customs commercial operations. In addition, members shall represent major regions of the country, and not more than ten members may be affiliated with the same political party. No person who is required to register under the Foreign Agents Registration Act as an agent or representative of a foreign principal may serve on an advisory committee. Members shall not be paid compensation nor shall they be considered Federal Government employees for any purpose. No per diem, transportation, or other expenses are reimbursed for the cost of attending Committee meetings at any location.

Members who are serving on the Committee during its expiring two-year term are eligible to reapply for membership. A new application letter and updated resume are required. It is expected that approximately half of the current membership of the Committee will be replaced with new appointees.

Membership on the Committee is personal to the appointee. Under the Committee By-Laws, a member may not send an alternate to represent him at a Committee meeting. However, since Committee meetings are open to the public, another person from a member's organization may attend and observe the proceedings in a nonparticipating capacity. Regular attendance is essential; a member who is absent from two consecutive meetings or two meetings in a calendar year shall lose his seat on the Committee.

**Application for Advisory Committee Appointment**

Any interested person wishing to serve on the Treasury Advisory Committee on Commercial Operations of the U.S. Customs Service must provide the following:

- Statement of interest and reasons for application;
- Complete professional biography or resume;