

**DEPARTMENT OF THE TREASURY****Submission to OMB for Review;  
Comment Request**

September 22, 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:* 1545-0155.*Form Number:* IRS Form 3468.*Type of Review:* Revision.*Title:* Investment Credit.

*Description:* Taxpayers are allowed a credit against their income tax for certain expenses they incur for their trades or businesses. Form 3468 is used to compute this investment tax credit. The information collected is used by the IRS to verify that the credit has been correctly computed.

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

*Estimated Number of Respondents/Recordkeepers:* 360,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—11 hr., 58 min.

Learning about the law or the form—2 hr., 59 min.

Preparing and sending the form to the IRS—3 hr., 18 min.

*Frequency of Response:* Annually.*Estimated Total Reporting/**Recordkeeping Burden:* 6,566,400 hours.*OMB Number:* 1545-1034.*Form Number:* IRS Form 8582-CR.*Type of Review:* Extension.*Title:* Passive Activity Credit**Limitations.**

*Description:* Under section 469, credits from passive activities, to the extent they do not exceed the tax attributable to net passive income, are not allowed. Form 8582-CR is used to figure the passive activities credit allowed and the amount of credit to be reported on the tax return.

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

*Estimated Number of Respondents/Recordkeepers:* 900,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—2 hr., 5 min.

Learning about the law or the form—4 hr., 22 min.

Preparing the form—3 hr., 25 min.

Copying, assembling, and sending the form to the IRS—2 hr., 18 min.

*Frequency of Response:* Annually.*Estimated Total Reporting/**Recordkeeping Burden:**OMB Number:* 1545-1276.*Regulation Project Number:* FI-88-86

Final.

*Type of Review:* Extension.

*Title:* Real Estate Mortgage Investment Conduits (TD 8458).

*Description:* Section 860E(e) imposes an excise tax on this transfer of a residual interest in a REMIC to a disqualified party. The tax must be paid by the transferor of a pass-thru entity of which the disqualified party is an interest holder.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 1,600.

*Estimated Burden Hours Per Respondent:* 20 minutes.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 525 hours.

*OMB Number:* 1545-1546.

*Revenue Procedure Number:* Revenue Procedure 97-33.

*Type of Review:* Extension.

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

*Description:* Some taxpayers are required by regulations issued under § 6302(h) of the Internal Revenue Code to make Federal Tax Deposits (FTDs) using the Electronic Federal Tax Payment System (EFTPS). Other taxpayers may choose to voluntarily participate in EFTPS. EFTPS requires that a taxpayer complete an enrollment form to provide the information the IRS needs to properly credit the taxpayer's account. Revenue Procedure 97-33 provides procedures and information that will help taxpayers to electronically make FTDs and tax payments through EFTPS.

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

*Estimated Number of Recordkeepers:* 1,380,000.

*Estimated Burden Hours Per Recordkeeper:* 30 minutes.

*Frequency of Response:* On occasion, Weekly, Monthly, Quarterly, Semi-annually, Annually, Biennially.

*Estimated Total Recordkeeping Burden:* 690,000 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. 97-26025 Filed 9-30-97; 8:45 am]

BILLING CODE 4830-01-P

**DEPARTMENT OF THE TREASURY****Submission for OMB Review;  
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September 23, 1997.

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**Departmental Offices/Financial Crimes  
Enforcement Network (FinCEN)***OMB Number:* 1506-0003.*Form Number:* IRS Form 8852.*Type of Review:* Extension.

*Title:* Currency Transaction Report by Casinos-Nevada.

*Description:* Nevada casinos file Form 8852 for currency transactions in excess of \$10,000 a day pursuant to Title 31. Form 8852 is used by criminal investigators and regulatory enforcement authorities, during the course of investigations involving financial crimes. Form 8852 was created because some of the transactions reportable on Form 8362 are deemed prohibited by Nevada Regulation 6A.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 74.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Respondents—19 minutes  
Recordkeepers—5 minutes

*Frequency of Response:* Other (as required).

*Estimated Total Reporting/Recordkeeping Burden:* 28,000 hours.

*Clearance Officer:* Lois K. Holland, (202) 622-1563, Departmental Offices, Room 2110, 1425 New York Avenue, N.W., Washington, DC 20220.

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. 97-26026 Filed 9-30-97; 8:45 am]

BILLING CODE 4810-25-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Forms 5434 and 5434-A

**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, Pub. L. 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 5434, Application for Enrollment, and Form 5434-A, Application for Renewal of Enrollment.

**DATES:** Written comments should be received on or before December 1, 1997 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

#### SUPPLEMENTARY INFORMATION:

**Title:** Form 5434, Application for Enrollment, and Form 5434-A, Application for Renewal of Enrollment.

OMB Number: 1545-0951.

Form Number: Forms 5434 and 5434-A.

**Abstract:** Form 5434 is used to apply for enrollment to perform actuarial services under the Employee Retirement Income Security Act of 1974 (ERISA). Form 5434-A is used to renew enrollment every three years to perform actuarial services under ERISA. The information is used by the Joint Board for the Enrollment of Actuaries to determine the eligibility of the applicant to perform actuarial services.

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

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

**Affected Public:** Individuals.

**Estimated Number of Respondents:** 6,000.

**Estimated Time Per Respondent:** 38 minutes.

**Estimated Total Annual Burden**

**Hours:** 3,800.

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: September 24, 1997.

**Garrick R. Shear,**

IRS Reports Clearance Officer.

[FR Doc. 97-26019 Filed 9-30-97; 8:45 am]

BILLING CODE 4830-01-P

## UNITED STATES INFORMATION AGENCY

### Culturally Significant Objects Imported for Exhibition Determination

Notice is hereby given of the following determination: Pursuant to the authority vested in me by the Act of October 19, 1965 (79 Stat. 985, 22 U.S.C. 2459), Executive Order 12047 of March 27, 1978 (43 FR 13359, March 29, 1978), and Delegation Order No. 85-5 of June 27, 1985 (50 FR 27393, July 2, 1985), I hereby determine that the objects to be included in the exhibit, "Filippino Lippi and His Circle" (See list <sup>1</sup>), imported from abroad for the temporary exhibition without profit within the United States, are of cultural significance. These objects are imported pursuant to a loan agreement with the foreign lenders. I also determine that the exhibition or display of the listed exhibit objects at The Metropolitan Museum of Art, New York, New York, from approximately October 28, 1997 through January 11, 1998, is in the national interest. Public Notice of this determination is ordered to be published in the **Federal Register**.

Dated: September 24, 1997.

**Les Jin,**

General Counsel.

[FR Doc. 97-25958 Filed 9-30-97; 8:45 am]

BILLING CODE 8230-01-M

<sup>1</sup> A copy of this list may be obtained by contacting Ms. Carol Epstein, Attorney Advisor, at 202/619-6981, and the address is Room 700, U.S. Information Agency, 301 4th Street, S.W., Washington, DC 20547-0001.