

expelled from the program, and/or may be prevented from participation in future Reconciliation prototypes, and/or may be subject to penalties.

Any decision revoking participation may be appealed to the Director of Trade Compliance, within 15 days of the decision date.

### III. Test Evaluation Criteria

Once participants are selected, Customs will review all public comments received concerning any aspect of the test program or procedures, answer any questions in light of those comments, and establish baseline measures and evaluation methods and criteria. Interim evaluations of the prototype will be published on the Customs Electronic Bulletin Board, and the results of the final prototype evaluation will be published in the Federal Register as required by 19 CFR 101.9(b). The following evaluation methods and criteria have been suggested:

1. Baseline measurements to be established through dataqueries and questionnaires
2. Reports to be run through use of dataquery throughout the prototype
3. Questionnaires from both trade participants and Customs to be used before, during and after the prototype period.

Customs may assess any or all of the following evaluation criteria:

1. Workload impact (workload shifts/volume, cycle times, etc.)
2. Cost savings (staff, interest, issuance of fewer checks or bills, tracking refunds/bills, reduction in contingent liabilities, etc.)
3. Policy and procedure accommodation
4. Trade compliance impact
5. Problem resolution
6. System efficiency
7. Operational efficiency
8. Other issues identified by the participant group.

Customs will request that test participants be active in the evaluation, identifying costs and savings experienced in this prototype.

Dated: January 31, 1997.

Robert S. Trotter,  
Acting Assistant Commissioner, Office of Field Operations.

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### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 4419

**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 Form 4419, Application for Filing Information Returns Magnetically/Electronically.

**DATES:** Written comments should be received on or before April 7, 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 information collection should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

#### SUPPLEMENTARY INFORMATION:

*Title:* Application for Filing Information Returns Magnetically/Electronically.

*OMB Number:* 1545-0387.

*Form Number:* Form 4419.

*Abstract:* Under section 6011(e)(2)(a) of the Internal Revenue Code, any person, including corporations, partnerships, individuals, estates and trusts, who is required to file 250 or more information returns must file such returns magnetically or electronically. Payers required to file on magnetic media must complete Form 4419 to receive authorization to file.

*Current Actions:* On Form 4419, item 5 and its instructions were eliminated because the information provided is no longer necessary. In item 6, Cartridges and Tape Cartridges were added as acceptable media types. In item 7, "Other Cartridge Parameters" was added to detail the additional types of cartridges which are now acceptable for filing information returns.

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

*Affected Public:* Business or other for-profit organizations, non-profit institutions, Federal government, and state, local or tribal governments.

*Estimated Number of Respondents:* 15,000.

*Estimated Time Per Respondent:* 26 minutes.

*Estimated Total Annual Burden Hours:* 6,500.

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: February 3, 1997.

Garrick R. Shear,

IRS Reports Clearance Officer.

[FR Doc. 97-3009 Filed 2-5-97; 8:45 am]

BILLING CODE 4830-01-U

#### [CO-26-96]

#### 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 proposed and temporary regulation, CO-26-96 (TD 8679), Regulations Under Section 382 of the Internal Revenue Code of 1986; Application of Section 382 in Short Taxable Years and With Respect to Controlled Groups (§ 1.382-8T).

**DATES:** Written comments should be received on or before April 7, 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 information collection should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

#### **SUPPLEMENTARY INFORMATION**

*Title:* Regulations Under Section 382 of the Internal Revenue Code of 1986; Application of Section 382 in Short Taxable Years and With Respect to Controlled Groups.

*OMB Number:* 1545-1434.

*Regulation Project Number:* CO-26-96.

*Abstract:* Internal Revenue Code section 382 limits the amount of income that can be offset by loss carryovers after an ownership change in a loss corporation. These regulations provide rules for applying section 382 in the case of short taxable years and with respect to controlled groups of corporations.

*Current Actions:* There is no change to this existing regulation.

*Type of Review:* Extension of OMB approval.

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 3,500.

*Estimated Time Per Respondent:* 15 minutes.

*Estimated Total Annual Burden Hours:* 875.

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: February 3, 1997.  
Garrick R. Shear,  
*IRS Reports Clearance Officer.*  
[FR Doc. 97-3010 Filed 2-5-97; 8:45 am]

**BILLING CODE 4830-01-U**

#### **Office of Thrift Supervision**

#### **Proposed Agency Information Collection Activities; Comment Request**

**AGENCY:** Office of Thrift Supervision, Department of 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. Currently, the Office of Thrift Supervision within the Department of the Treasury is soliciting comments concerning the Loan Documentation.

**DATES:** Written comments should be received on or before April 7, 1997 to be assured of consideration.

**ADDRESSES:** Send comments to Manager, Dissemination Branch, Records Management and Information Policy, Office of Thrift Supervision, 1700 G Street, NW., Washington, DC 20552, Attention 1550-0083. These

submissions may be hand delivered to 1700 G Street, NW, from 9:00 A.M. to 5:00 P.M., on business days; they may be sent by facsimile transmission to FAX Number (202) 906-7755.

Comments over 25 pages in length should be sent to FAX Number (202) 906-6956. Comments will be available for inspection at 1700 G Street, NW., from 9:00 A.M. until 4:00 P.M., on business days.

#### **FOR FURTHER INFORMATION CONTACT:**

Requests for additional information should be directed to William Magrini, Supervision Policy Division, Supervision, Office of Thrift Supervision, 1700 G Street, NW., Washington, DC 20552, (202) 906-5744.

#### **SUPPLEMENTARY INFORMATION:**

*Title:* Loan Documentation.

*OMB Number:* 1550-0083.

*Form Number:* Not Applicable.

*Abstract:* This information collection allows management of savings associations to exercise prudent controls and provides OTS with a means of determining the integrity of savings association records and operations when examining for safety, soundness, and regulatory compliance.

*Current Actions:* OTS is proposing to renew this information collection without revision.

*Type of Review:* Extension of an already approved collection.

*Affected Public:* Business or For Profit.

*Estimated Number of Recordkeepers:* 1343.

*Estimated Time Per Recordkeeper:* 48.9 hours on average.

*Estimated Total Annual Burden Hours:* 65,673 hours.

#### **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; (d) ways to minimize the burden of the collection of information on respondents, including 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.