

parallel processing as stated in original notice of November 25, 1996. Pilot replaces burden hours for Customs document CF 3461-ALT 1515-0069.)

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) evaluate whether the proposed collection of information is necessary for the proper performance of the function of the agency, including whether the information and the prototype will 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 this information to be collected; (d) ways to minimize the burden of information on respondents, including the use of automated collection techniques or other forms of information technology; (e) estimates of capital start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Richard A. Kuzmack,

Deputy Director, International Trade Data System Project Office.

[FR Doc. 97-34039 Filed 12-30-97; 8:45 am]

BILLING CODE 4810-25-M

DEPARTMENT OF THE TREASURY

Submission to OMB for Review; Comment Request

December 16, 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: 1545-1534.

Regulation Project Number: REG-252936-96 NPRM and Temporary.

Type of Review: Extension.

Title: Rewards for Information Relating to Violations of Internal Revenue Laws.

Description: The regulations relate to rewards for information that results in

the detection and punishment of violations of the Internal Revenue Laws.

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

Estimated Number of Respondents: 10,000.

Estimated Burden Hours Per Respondent: 3 hours.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 30,000 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. 97-34024 Filed 12-30-97; 8:45 am]

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DEPARTMENT OF THE TREASURY

Submission to OMB for Review; Comment Request

December 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: 1545-1537.

Regulation Project Number: REG-253578-96 NPRM.

Type of Review: Extension.

Title: Health Insurance Portability for Group Health Plans (Temporary) Interim Rules for Health Insurance Portability for Group Health Plans.

Description: The regulations provide guidance for group health plans and the employers maintaining them regarding requirements imposed on plans relating to pre-existing condition exclusions, discrimination based on health status, and access to coverage.

Respondents: Business or other for-profit, Not-for-profit institutions, State, Local or Tribal Government.

Estimated Number of Respondents: 1,300,000.

Estimated Burden Hours Per Respondent: 27 minutes.

Estimated Total Reporting Burden: 591,561 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. 97-34025 Filed 12-30-97; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Submission to OMB for Review; Comment Request

December 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: 1545-1224.

Regulation Project Number: INTL-112-88 Final.

Type of Review: Extension.

Title: Allocation and Apportionment of Deduction for State Income Taxes.

Description: The reporting requirements affect those taxpayers claiming foreign tax credits and that elect to use an alternative method of allocating and apportioning deductions for state income taxes. This information will be used by the IRS to estimate the resources to be required in auditing income tax returns, and should facilitate the completion of audits.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 1,000.

Estimated Burden Hours Per Respondent: 1 hour.

Frequency of Response: Annually.

Estimated Total Reporting Burden: 1,000 hours.

OMB Number: 1545-1291.

Regulation Project Number: PS-78-91 Final.

Type of Review: Extension
Title: Procedure for Monitoring Compliance with Low-Income Housing Credit Requirements.

Description: The regulations require state allocation plans to provide a procedure for State and local housing credit agencies to monitor for compliance with the requirements of section 42 and report and noncompliance to the Internal Revenue Service.

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

Estimated Number of Respondents/Recordkeepers: 5,000.

Estimated Burden Hours Per Respondent/Recordkeeper: 3 hours, 45 minutes.

Frequency of Response: Annually.
Estimated Total Reporting/Recordkeeping Burden: 18,750 hours.

OMB Number: 1545-1299.
Regulation Project Number: IA-54-90 Final.

Type of Review: Revision.
Title: Settlement Funds.
Description: The reporting requirements affect taxpayers that are qualified settlement funds; they will be required to file income tax returns, estimated tax returns, and withholding tax returns. The information will facilitate taxpayer examinations.

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

Estimated Number of Respondents: 1,500.

Estimated Burden Hours Per Respondent: 2 hours, 22 minutes.

Frequency of Response: Annually.
Estimated Total Reporting Burden: 3,542 hours.

OMB Number: 1545-1448.
Regulation Project Number: EE-81-88 Final.

Type of Review: Extension.
Title: Deductions for Transfers of Property.

Description: These regulations concerns the Secretary's authority to require the filing of an information return under Code section 6041 and expand the requirement to furnish forms to certain corporate service providers.

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

Estimated Number of Respondents: 1.
Estimated Burden Hours Per Respondent: 1 hour.

Frequency of Response: Annually.
Estimated Total Reporting Burden: 1 hour.

OMB Number: 1545-1452.
Regulation Project Number: FI-43-94 Final.

Type of Review: Extension.
Title: Regulation Under Section 1258 of the Internal Revenue Code of 1986; Netting Rule for Certain Conversion Transactions.

Description: Section 1258 recharacterizes capital gains from conversion transactions as ordinary income to the extent of the time value element. This regulation provides that certain gains and losses may be netted for purposes of determining the amount of gain recharacterized.

Respondents: Business or other for-profit, Not-for-profit institutions.
Estimated Number of Recordkeepers: 50,000.

Estimated Burden Hours Per Recordkeeper: 6 minutes.

Estimated Total Recordkeeping Burden: 5,000 hours.

OMB Number: 1545-1562.
Revenue Procedure Number: Revenue Procedure 97-48.

Type of Review: Extension.
Title: Automatic Relief for Late S Corporation Elections.

Description: The revenue procedure only applies to the following two situations:

(1) A corporation intends to be an S corporation, the corporation and its shareholders reported their income consistent with S corporation status for the taxable year the S corporation election should have been made and for every subsequent year, and the corporation did not receive notification from the Service regarding any problem with the S corporation status within 6 months of the date on which the Form 1120S for the first year was timely filed; and

(2) For periods prior to January 1, 1997, a corporation intends to be an S corporation; however, due to a late S corporation election the corporation was not permitted to be an A corporation for the first taxable year specified in the election (because late S corporation election relief was not available during this period), the corporation for all succeeding years, and all relevant taxable years for both the corporation and all of its shareholders are open.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 100.

Estimated Burden Hours Per Respondent: 1 hour.

Frequency of Response: Other (once).
Estimated Total Reporting Burden: 100 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. 97-34026 Filed 12-30-97; 8:45 am]
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DEPARTMENT OF THE TREASURY

[Treasury Order Number 150-31]

Delegation—Limited Referral Authority for Advice in Undercover Operations and Approval of Consensual Monitoring Requests

December 19, 1997.

By virtue of the authority vested in the Secretary of the Treasury, including the authority vested by 31 U.S.C. 321(b) and sections 6103, 7801, 7802(a) and 7803(a) of the Internal Revenue Code of 1986, it is hereby ordered that:

1. The Commissioner of Internal Revenue is authorized to refer matters involving potential violations of law to the Department of Justice for the limited purpose of ensuring legal, ethical, and prosecutorial uniformity in the application of undercover techniques pursuant to a Memorandum of Understanding entitled "Internal Revenue Service, Undercover Review Committee" entered into by the Deputy Attorney General and the Commissioner in August 1995, or any successor memorandum. The Commissioner of Internal Revenue may redelegate this authority.

2. The Commissioner of Internal Revenue is authorized to refer requests for approval of consensual monitoring to the Department of Justice as provided in the Attorney General's Memorandum to Heads and Inspectors General of Executive Departments and Agencies entitled "Procedures for Lawful, Warrantless Interceptions of Verbal Communications" dated November 7, 1983, or any successor memorandum. The Commissioner of Internal Revenue may redelegate this authority.

3. The limited referral authority granted to the Commissioner of Internal Revenue by this Order shall terminate with respect to each matter so referred once the advice concerning undercover techniques is received or once approval for use of consensual monitoring is obtained.

4. This Order does not authorize the Commissioner of Internal Revenue to refer any matter, including matters