

whom a wholesale dealer purchased alcoholic beverages, and the person to whom the dealer sold alcoholic beverages. When required, the monthly report will provide a report of sales activities and on-hand inventory quantities.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 50.

Estimated Burden Hours Per

Respondent: 2 hours.

Frequency of Response: On occasion, Monthly.

Estimated Total Reporting Burden: 1,200 hours.

OMB Number: 1512-0379.

Recordkeeping Requirement Number: ATF REC 5530/2.

Type of Review: Extension.

Title: Manufacturers of Nonbeverage Products—Records to Support Claims for Drawback.

Description: Records required to be maintained by manufacturers of nonbeverage products are used to verify claims for drawback of taxes and hence, protect the revenue. Maintains accountability; allows tracing of spirits by audit.

Respondents: Business or other for-profit

Estimated Number of Recordkeepers: 611.

Estimated Burden Hours Per

Recordkeeper: 21 hours.

Frequency of Response: On occasion.

Estimated Total Recordkeeping Burden: 12,831 hours.

OMB Number: 1512-0385.

Recordkeeping Requirement Number: ATF REC 5900/1.

Type of Review: Extension.

Title: Proprietors or Claimants Exporting Liquors.

Description: Distilled spirits, wine and beer may be exported from bonded premises without payment of excise taxes, or, they may be exported if their taxes have been paid and the exporters may claim drawback of the taxes paid. The record is needed to allow the amounts exported to be verified and to maintain accountability over products. The records protect the revenue.

Respondents: Business or other for-profit.

Estimated Number of Recordkeepers: 120.

Estimated Burden Hours Per

Recordkeeper: 60 hours.

Frequency of Response: On occasion.

Estimated Total Recordkeeping Burden: 7,200 hours.

OMB Number: 1512-0528.

Form Number: None.

Type of Review: Extension.

Title: Administrative Remedies—Closing Agreements.

Description: This is a written agreement between ATF and regulated taxpayers used to finalized and resolve certain tax related issues. Once an agreement is approved, it will not be reopened unless fraud or misrepresentation of material facts are proven.

Respondents: Business or other for-profit.

Estimated Number of Recordkeepers: 1.

Estimated Burden Hours Per

Recordkeeper: 1 hour.

Frequency of Response: On occasion.

Estimated Total Recordkeeping Burden: 1 hour.

OMB Number: 1512-0529.

Form Number: ATF F 1676 (5510.2).

Type of Review: Extension.

Title: Bond Covering Removal to and Use at Vinegar Plant.

Description: ATF F 1676 (5510.2) is a bond form which serves as a contact between the proprietor of a vinegar plant and a surety. The bond coverage stated on the form is in an amount sufficient to cover the federal excise tax on wine in transit to and stored on the vinegar plant premises until the wine becomes vinegar.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 25.

Estimated Burden Hours Per

Respondent: 1 hour.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 25 hours.

OMB Number: 1512-0531.

Recordkeeping Requirement Number: ATF REC 5210/1.

Type of Review: Extension.

Title: Consignment of Tobacco Products and Cigarette Papers and Tubes Export Shipments.

Description: Tobacco products have historically been a major source of excise tax revenues for the Federal government. In order to safeguard these taxes, members of the regulated tobacco industry are required to maintain a system of records designed to establish accountability over the tobacco products manufactured.

Respondents: Business or other for-profit.

Estimated Number of Recordkeepers: 314.

Estimated Burden Hours Per

Recordkeeper: 15 minutes.

Frequency of Response: On occasion.

Estimated Total Recordkeeping Burden: 21,195 hours.

OMB Number: 1512-0532.

Recordkeeping Requirement Number: ATF REC 5210/13.

Type of Review: Extension.

Title: Marks and Notices on Packages of Tobacco Products.

Description: ATF requires that tobacco products be identified by statements of information on packages, cases and containers of tobacco products. ATF uses this information to validate the receipt of excise tax revenue, the determination of tax liability and the verification of claims.

Respondents: Business or other for-profit.

Estimated Number of Recordkeepers: 120.

Estimated Burden Hours Per

Recordkeeper: 0 hours.

Frequency of Response: On occasion.

Estimated Total Recordkeeping Burden: 1 hour.

OMB Number: 1512-0533.

Recordkeeping Requirement Number: ATF REC 5210/2.

Type of Review: Extension.

Title: Drawback of Tax on Tobacco Products and Cigarette Papers and Tubes-Export Shipment.

Description: Exporters may file claim for drawback of tax on tobacco products and cigarette papers and tubes which have been taxpaid and are to be exported. Needed to ensure drawback of tax is properly documented and justified.

Respondents: Business or other for-profit.

Estimated Number of Recordkeepers: 1.

Estimated Burden Hours Per

Recordkeeper: 5 hours.

Frequency of Response: On occasion.

Estimated Total Recordkeeping Burden: 5 hours.

Clearance Officer: Robert N. Hogarth (202) 927-8930, Bureau of Alcohol, Tobacco and Firearms, Room 3200, 650 Massachusetts Avenue, NW., Washington, DC 20226.

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.

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DEPARTMENT OF THE TREASURY

Submission to OMB for Review; Comment Request

September 21, 1998.

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 October 29, 1998, to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-1317.

Regulation Project Number: INTL-79-91 Final.

Type of Review: Extension.

Title: Information Returns Required of United States Persons with Respect to Certain Foreign Corporations.

Description: These regulations clarify certain requirements of section 1.6035-1, 1.6038-2 and 1.6046-1 of the Income Tax Regulations relating to Form 5471 and affect controlled foreign corporations and their United States shareholders.

Respondents: Business or other for-profit, individuals or households.

Estimated Number of Respondents: 1.

Estimated Burden Hours Per

Respondent: 1 hour.

Frequency of Response: Annually.

Estimated Total Reporting Burden: 1 hour.

OMB Number: 1545-1341.

Regulation Project Number: EE-43-92 Final.

Type of Review: Extension.

Title: Direct Rollovers and 20-Percent Withholding Upon Eligible Rollover Distributions From Qualified Plans.

Description: These regulations provide rules implementing provisions of the enacted Unemployment Compensation Amendments (Public Law 102-318) requiring 20 percent income tax withholding upon certain distributions from qualified pension plans or tax-sheltered annuities.

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

Estimated Number of Respondents: 10,323,926.

Estimated Burden Hours Per Respondent: 13 minutes.

Frequency of Response: Annually.

Estimated Total Reporting Burden: 2,129,669 hours.

OMB Number: 1545-1343.

Regulation Project Number: PS-100-88 Final.

Type of Review: Extension.

Title: Valuation Tables.

Description: The regulations require individuals or fiduciaries to report information on Forms 706 and 709 in connection with valuation of an annuity, an interest for life or a term of years, or a remainder or reversionary interest.

Respondents: Individuals or households.

Estimated Number of Respondents: 6,000.

Estimated Burden Hours Per Respondent: 45 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 4,500 hours.

OMB Number: 1545-1345.

Regulation Project Number: CO-99-91 Final.

Type of Review: Extension.

Title: Limitations on Corporate Net Operating Loss.

Description: This regulation modifies the application of the segregation rules under section 382 in the case of certain issuances of stock by a loss corporation. This regulation provides that the segregation rules do not apply to small issuances of stock, as defined, and apply only in part to certain other issuances of stock for cash.

Respondents: Business or other for-profit, Farms.

Estimated Number of Respondents: 10.

Estimated Burden Hours Per Respondent: 1 hour.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 10 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.

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DEPARTMENT OF THE TREASURY

Submission to OMB for Review; Comment Request

September 17, 1998.

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 October 29, 1998 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-1357.

Revenue Project Number: PS-50-92 Final.

Type of Review: Extension.

Title: Rules to Carry Out the Purposes of Section 42 and for Correcting Administrative Errors and Omissions.

Description: These regulations concern the Secretary's authority to provide guidance under section 42, and provide for the correction of administrative errors and omissions related to the allocation of low-income housing credit dollar amounts and recordkeeping.

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

Estimated Number of Respondents: 85.

Estimated Burden Hours Per Respondent: 1 hour, 30 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 128 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.

Dale A. Morgan,

Departmental Reports Management Officer.

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

September 18, 1998.

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