

OMB Number: 1545-1743.

Form Number: IRS Form 8851.

Type of Review: Extension.

Title: Summary of Archer MSAs.

Description: This form will be used by the IRS to determine whether numerical limits set forth in section 220(j)(1) have been exceeded.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 200,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—3 hr., 35 min.

Learning about the law or the form—6 min.

Preparing, copying, assembling, and sending the form to the IRS—9 min.

Frequency of Response: Annually,

Other (additional report for 2001).

Estimated Total Reporting/

Recordkeeping Burden: 1,540,000 hours.

OMB Number: 1545-1746.

Form Number: IRS Form 13094.

Type of Review: Extension.

Title: Recommendation for Juvenile Employment with the Internal Revenue Service.

Description: The data collected on the form provides the Internal Revenue Service with a consistent method for making suitability determinations on juveniles for employment within the Service.

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

Estimated Number of Respondents: 2,500.

Estimated Burden Hours Per

Respondent: 5 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 208 hours.

Clearance Officer: Garrick Shear, Internal Revenue Service, Room 5244, 1111 Constitution Avenue, NW., Washington, DC 20224.

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. 01-22542 Filed 9-6-01; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

August 31, 2001.

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 9, 2001 to be assured of consideration.

### Internal Revenue Service (IRS)

OMB Number: 1545-0971.

Form Number: IRS Form 1041-ES.

Type of Review: Extension.

Title: Estimated Income Tax for Estates and Trusts.

Description: Form 1040-ES is used by fiduciaries of estates and trusts to make estimated tax payments if their estimated tax is \$1,000 or more. IRS uses the data to credit taxpayers' accounts and to determine if the estimated tax has been properly computed and timely paid.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 1,200,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—19 min.

Learning about the law or the form—15 min.

Preparing the form—1 hr., 33 min.

Copying, assembling, and sending the form to the IRS—1 hr.

Frequency of Response: Annually.

Estimated Total Reporting/

Recordkeeping Burden: 3,281,200 hours.

OMB Number: 1545-1292.

Regulation Project Number: PS-97-91 and PS-101-90 Final.

Type of Review: Extension.

Title: Enhanced Oil Recovery Credit.

Description: This regulation provides guidance concerning the costs subject to the enhanced oil recovery credit, the circumstances under which the credit is available, and procedures for certifying to the Internal Revenue Service that a project meets the requirements of section 43(c) of the Internal Revenue Code.

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

Estimated Number of Respondents: 20.

Estimated Burden Hours Per

Respondent: 73 hours.

Frequency of Response: Annually.

Estimated Total Reporting Burden: 1,460 hours.

OMB Number: 1545-1617.

Regulation Project Number: REG-118966-97 Final.

Type of Review: Extension.

Title: Information Reporting With Respect to Certain Foreign Partnerships and Certain Foreign Corporations.

Description: Section 6038 requires certain U.S. persons who own interests in controlled foreign partnerships or certain foreign corporations to annually report information to the IRS. This regulation provides reporting rules to identify foreign partnerships and foreign corporations which are controlled by U.S. persons.

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

Estimated Number of Respondents: 500.

Estimated Burden Hours Per

Respondent: 30 minutes.

Frequency of Response: Annually.

Estimated Total Reporting Burden: 250 hours.

Clearance Officer: Garrick Shear, Internal Revenue Service, Room 5244, 1111 Constitution Avenue, NW., Washington, DC 20224.

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. 01-22543 Filed 9-6-01; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

### Art Advisory Panel; Notice of Closed Meeting

**AGENCY:** Internal Revenue Service, Treasury

**ACTION:** Notice of closed meeting of Art Advisory Panel.

**SUMMARY:** Closed meeting of the Art Advisory Panel will be held in Washington, DC.

**DATES:** The meeting will be held September 25, 2001.

**ADDRESSES:** The closed meeting of the Art Advisory Panel will be held on September 25, 2001, in Room 4600E beginning at 9:30 a.m., Franklin Court Building, 1099 14th Street, NW., Washington, DC 20005.

**FOR FURTHER INFORMATION CONTACT:** Karen Carolan, C:AP:AS, 1099 14th Street, NW., Washington, DC 20005. Telephone (202) 694-1861 (not a toll free number).

**SUPPLEMENTARY INFORMATION:** Notice is hereby given pursuant to section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988), that a closed meeting of the Art Advisory Panel will be held on September 25, 2001, in Room 4600E beginning at 9:30 a.m., Franklin Court Building, 1099 14th Street, NW., Washington, DC 20005.

The agenda will consist of the review and evaluation of the acceptability of fair market value appraisals of works of art involved in Federal income, estate, or gift tax 2 returns. This will involve the discussion of material in individual tax returns made confidential by the provisions of 26 U.S.C. 6103.

A determination as required by section 10(d) of the Federal Advisory Committee Act has been made that this meeting is concerned with matters listed in section 552b(c)(3), (4), (6), and (7), and that the meeting will not be open to the public.

**Daniel L. Black, Jr.,**  
*Chief, Appeals.*

[FR Doc. 01-22562 Filed 9-6-01; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Special Enrollment Examination Advisory Committee; Notice of Meeting

**AGENCY:** Internal Revenue Service, Office of Director of Practice, Treasury.

**ACTION:** Notice of Federal advisory committee meeting.

**SUMMARY:** Notice is given of a meeting of the Special Enrollment Examination Advisory Committee.

**DATES:** The meeting will be held Tuesday, September 25, 2001 (8:30 a.m. to 4:00 p.m.) Written requests to speak at the meeting or to attend the meeting must be received no later than September 18, 2001.

**ADDRESSES:** The meeting will be held at offices of the Internal Revenue Service, Bankamerica Building, 200 W Adams Street, Room 608 A and B, Chicago, Illinois. Written requests to speak at the meeting or to attend the meeting must be mailed, faxed, or e-mailed to: Internal Revenue Service, Office of Director of

Practice, N:C:SC:DOP, Attn: Kathy Hughes, Designated Federal Officer, 1111 Constitution Avenue, NW, Washington, DC 20224; fax number 202-694-1934; e-mail address *Kathy.E.Hughes@irs.gov*.

#### FOR FURTHER INFORMATION CONTACT:

Kathy Hughes, Designated Federal Officer, Special Enrollment Examination Advisory Committee, at 202-694-1851.

**SUPPLEMENTARY INFORMATION:** The purpose of the meeting is to cover the following agenda:

#### Tuesday, September 25, 2001

8:30 a.m.-11:30 a.m.

Public Session: Discussion of Continuing Professional Education Guidelines

1 p.m.-3 p.m.

Public Session: Discussion of Structure of Special Enrollment Examination

3 p.m.-4 p.m.

Public Session: Opportunity for interested individuals to offer remarks germane to agenda topics or Enrolled Agent Program

Beginning at 3 p.m. interested persons may speak at the meeting in accordance with the following limitations: (1) speakers' remarks must be germane to the topics listed above or germane to the Enrolled Agent Program; and (2) remarks must be limited to no more than 10 minutes. Persons wishing to speak must send Kathy Hughes, the Designated Federal Officer, a written request, and the text or outline of their remarks, prior to the meeting in order to allow for the compilation of a speakers list. Speakers will be entered on the list in order of the receipt of their requests. No more than six requests will be accepted. Speakers will be notified of their position on the list, or in case more than six requests are received, that their requests to speak cannot be granted. Persons interested in attending the meeting (but not speaking) must also send Kathy Hughes a written request prior to the meeting in order to allow for adequate seating. Every effort will be made to accommodate all requests for attendance. Written requests to speak and written requests to attend must be received no later than September 18, 2001.

At any time, any interested person may submit to Kathy Hughes a written

statement concerning the SEE or the Enrolled Agent Program. Such statements will be considered by the Director of Practice and, at his discretion, may be referred to the Committee for discussion at a later meeting.

Dated: August 30, 2001.

**Patrick W. McDonough,**  
*Director of Practice.*

[FR Doc. 01-22561 Filed 9-6-01; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF VETERANS AFFAIRS

### Professional Certification and Licensure Advisory Committee; Notice of Meeting

The Department of Veterans Affairs (VA) gives notice under Public Law 92-463 (Federal Advisory Committee Act) that the Professional Certification and Licensure Advisory Committee will meet at the Department of Veterans Affairs, Education Service Conference Room 601V, 1800 G. St., NW., Washington DC, on Thursday, September 20, 2001, from 8:30 a.m. to 4 p.m., and from 8:30 a.m. to 12 p.m. on Friday, September 21, 2001. The agenda for this inaugural meeting will include overview of VA policies concerning approval of licensing and certification testing. The majority of this initial meeting will be dedicated to determining the functions of the Committee. Established by Public Law 106-419, the purpose of the Committee is to provide advice and counsel to the Secretary, Veterans Affairs on matters regarding the requirements of organizations or entities offering licensing and certification tests taken by individuals entitled to payment under VA's education and training programs. Those planning to attend the open meeting should contact Ms. Lynn M. Cossette or Mr. William G. Susling at (202) 273-7187 by September 14, 2001.

Dated: August 30, 2001.

By direction of the Secretary.

**Nora E. Egan,**

*Committee Management Officer.*

[FR Doc. 01-22468 Filed 9-6-01; 8:45 am]

**BILLING CODE 8320-01-M**