

maintenance, and purchase of services to provide information.

Approved: July 19, 1996.

Garrick R. Shear,

IRS Reports Clearance Officer.

[FR Doc. 96-18972 Filed 7-25-96; 8:45 am]

BILLING CODE 4830-01-U

### Proposed Collection; Comment Request for Form 8404

**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 8404, Interest Charge on DISC-Related Deferred Tax Liability.

**DATES:** Written comments should be received on or before September 24, 1996 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 Martha R. Brinson, (202) 622-3869, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

#### SUPPLEMENTARY INFORMATION:

*Title:* Interest Charge on DISC-Related Deferred Tax Liability.

*OMB Number:* 1545-0939.

*Form Number:* 8404.

*Abstract:* Shareholders of Interest Charge Domestic International Sales Corporations (IC-DISCs) use Form 8404 to figure and report an interest charge on their DISC-related deferred tax liability. The interest charge is required by Internal Revenue Code section 995(f). IRS uses Form 8404 to determine whether the shareholder has correctly figured and paid the interest charge on a timely basis.

*Current Actions:* There are no changes being made to this form.

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

*Affected Public:* Businesses or other for-profit organizations and individuals.

*Estimated Number of Respondents:* 2,000.

*Estimated Time Per Respondent:* 9 hr., 1 min.

*Estimated Total Annual Burden Hours:* 18,020.

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: July 18, 1996.

Garrick R. Shear,

IRS Reports Clearance Officer.

[FR Doc. 96-18973 Filed 7-25-96; 8:45 am]

BILLING CODE 4830-01-U

### Proposed Collection; Comment Request for Form 10001

**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 10001, Request for Closing Agreement Relating to Advance Refunding Issue Under Sections 148 and 7121 and Rev. Proc. 96-41.

**DATES:** Written comments should be received on or before September 24, 1996 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(s) 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:* Request for Closing Agreement Relating to Advance Refunding Issue Under Sections 148 and 7121 and Rev. Proc. 96-41.

*OMB Number:* 1545-1492.

*Form Number:* Form 10001.

*Abstract:* Form 10001 will be used in conjunction with a closing agreement program involving certain issuers of tax-exempt advance refunding bonds. A revenue procedure covering this voluntary compliance program will be issued concurrently with the issuance of the form.

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

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

*Affected Public:* State, Local or Tribal Government, and not-for-profit institutions.

*Estimated Number of Respondents:* 100.

*Estimated Time Per Respondent:* 3 hours.

*Estimated Total Annual Burden Hours:* 300.

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: July 19, 1996.

Garrick R. Shear,

*IRS Reports Clearance Officer.*

[FR Doc. 96-18974 Filed 7-25-96; 8:45 am]

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#### **Tax Counseling for the Elderly (TCE) Program; Availability of Application Packages**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Availability of TCE application packages.

**SUMMARY:** This document provides notice of the availability of Application Packages for the 1997 Tax Counseling for the Elderly (TCE) Program.

**DATES:** Application Packages are available from the IRS at this time. The deadline for submitting an application package to the IRS for the 1997 Tax Counseling for the Elderly (TCE) Program is August 21, 1996.

**ADDRESSES:** Application Packages may be requested by contacting: Internal Revenue Service, 1111 Constitution

Avenue, NW., Washington, DC 20224, Attention: Program Manager, Tax Counseling for the Elderly Program, T:T:Q:V, Room 1053, Salubria Building.

**FOR FURTHER INFORMATION CONTACT:** Ms. Karen Haag, T:T:Q:V, Room 1053 (Salubria Building), Internal Revenue Service, 1111 Constitution Ave., NW., Washington, DC 20224. The non-toll-free telephone number is: (202) 283-0192.

**SUPPLEMENTARY INFORMATION:** Authority for the Tax Counseling for the Elderly (TCE) Program is contained in Section 163 of the Revenue Act of 1978, Public Law 95-600, (92 Stat. 12810), November 6, 1978. Regulations were published in the Federal Register at 44 FR 72113 on December 13, 1979. Section 163 gives the IRS authority to enter into cooperative agreements with private or public non-profit agencies or organizations to establish a network of trained volunteers to provide free tax information and return preparation assistance to elderly individuals. Elderly individuals are defined as individuals age 60 and over at the close of their taxable year.

Cooperative agreements will be entered into based upon competition among eligible agencies and organizations. Because applications are being solicited before the FY 1997 budget has been approved, cooperative agreements will be entered into subject to appropriation of funds. Once funded, sponsoring agencies and organizations will receive a grant from the IRS for administrative expenses and to reimburse volunteers for expenses incurred in training and in providing tax return assistance. The Tax Counseling for the Elderly (TCE) Program is referenced in the Catalog of

Federal Domestic Assistance in Section 21.006.

Thomas Marusin,

*Director, Office of Compliance Education.*

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#### **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, "Degas: Beyond Impressionism" (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 National Gallery, London from on or about May 22, 1996, through August 26, 1996 and the Art Institute on or about September 30, 1996 through January 5, 1997, is in the national interest. Public Notice of this determination is ordered to be published in the Federal Register.

Dated: July 23, 1996.

Les Jin,

*General Counsel.*

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BILLING CODE 8230-01-M

<sup>1</sup> A copy of this list may be obtained by contacting Ms. Neila Sheahan, Assistant General Counsel, at 202/619-5030, and the address is Room 700, U.S. Information Agency, 301 4th Street, SW., Washington, DC 20547-0001.