

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:* 1545-0736.

*Regulation Project Number:* LR-274-81 Final.

*Type of Review:* Extension.

*Title:* Accounting for Long-Term Contracts.

*Description:* These recordkeeping requirements are necessary to determine whether the taxpayer properly allocates indirect contract costs to extended period long-term contracts under the regulations. The recordkeeping requirement is effective for taxable years beginning after 1982. The information will be used to verify the taxpayer's allocations of some indirect costs.

*Respondents:* Business or other for-profit.

*Estimated Number of Recordkeepers:* 1,000.

*Estimated Burden Hours Per Recordkeeper:* 10 hours, 1 minute.

*Frequency of Response:* Annually.

*Estimated Total Recordkeeping Burden:* 10,010 hours.

*OMB Number:* 1545-1049.

*Regulation Project Number:* IA-7-88 Final, T.D. 8379.

*Type of Review:* Extension.

*Title:* Excise Tax Relating to Gain or Other Income Realized by Any Person on Receipt of Greenmail.

*Description:* The final regulations provide rules relating to the manner and method of reporting and paying the nondeductible 50 percent excise tax imposed by section 5881 of the Internal Revenue Code with respect to the receipt of greenmail.

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

*Estimated Number of Respondents/Recordkeepers:* 4.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 30 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 2 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. 97-1570 Filed 1-22-97; 8:45 am]

BILLING CODE 4830-01-P

#### Submission to OMB for Review; Comment Request

January 15, 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:* 1545-0430.

*Form Number:* IRS Form 4810.

*Type of Review:* Extension.

*Title:* Request for Prompt Assessment Under Internal Revenue Code Section 6501(d).

*Description:* Form 4810 is used to request a prompt assessment under Internal Revenue Code (IRC) 6501(d). IRS uses this form to locate the return to expedite processing of the taxpayer's request.

*Respondents:* Business or other for-profit, Individuals or households, Farms, Federal Government.

*Estimated Number of Respondents:* 4,000.

*Estimated Burden Hours Per*

*Respondent:* 30 minutes.

*Frequency of Response:* On occasion, Other (as necessary).

*Estimated Total Recordkeeping Burden:* 2,000 hours.

*OMB Number:* 1545-1120.

*Regulation Project Number:* CO-18-90 Final.

*Type of Review:* Extension.

*Title:* Final Regulations Under Section 382 of the Internal Revenue Code of 1986; Limitations on Corporate Net Operating Loss Carryforwards.

*Description:* The final regulations provide rules for the treatment of options under Internal Revenue Code (IRC) section 382 for purposes of determining whether a corporation undergoes an ownership change. The regulation allows for certain elections for corporations whose stock is subject to options.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 75,150.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 2 hours, 56 minutes.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 220,575 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. 97-1571 Filed 1-22-97; 8:45 am]

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#### Submission to OMB for Review; Comment Request

January 15, 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:* 1545-1221.

*Regulation Project Number:* EE-147-87 Final.

*Type of Review:* Extension.

*Title:* Qualified Separate Lines of Business.

*Description:* The affected public includes employers who maintain qualified employee retirement plans. Where applicable, the employer must furnish notice to the IRS that the employer treats itself as operating qualified separate lines of business and some may request an IRS determination that such lines satisfy administrative scrutiny.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 685.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 3 hours, 55 minutes.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 2,443 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. 97-1572 Filed 1-22-97; 8:45 am]

BILLING CODE 4830-01-P

### Bureau of Alcohol, Tobacco and Firearms

#### Proposed Collection; Comment Request

**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 Bureau of Alcohol, Tobacco and Firearms within the Department of the Treasury is soliciting comments concerning the Annual Firearms Manufacturing and Exportation Report.

**DATES:** Written comments should be received on or before March 24, 1977 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Bureau of Alcohol, Tobacco and Firearms, Linda Barnes, 650 Massachusetts Avenue, NW., Washington, DC 20226, (202) 927-8930.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form(s) and instructions should be directed to Julie Cox, Firearms and Explosives Operations Branch, 650 Massachusetts Avenue, NW., Washington, DC 20226, (202) 927-8310.

#### SUPPLEMENTARY INFORMATION:

*Title:* Annual Firearms Manufacturing and Exportation Report.

*OMB Number:* 1512-0030.

*Form Number:* ATF F 4483-A (5300.11).

*Abstract:* ATF collects this data for the purposes of law enforcement, fitness qualification, congressional inquiries,

disclosure to the public in compliance with a court order, furnishing information to other Federal agencies, compliance inspections, and insuring that the requirements of the National Firearms Act (26 U.S.C. 5801-5872) are met.

*Current Actions:* There are no changes to this information collection and it is being submitted for extension purposes only.

*Type of Review:* Extension.

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

*Estimated Number of Respondents:* 1,016.

*Estimated Time Per Respondent:* 45 minutes.

*Estimated Total Annual Burden Hours:* 762.

#### 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.

Dated: January 8, 1997.

John W. Magaw,

*Director.*

[FR Doc. 97-1539 Filed 1-22-97; 8:45 am]

BILLING CODE 4810-31-P

#### Proposed Collection; Comment Request

**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 Bureau of

Alcohol, Tobacco and Firearms within the Department of the Treasury is soliciting comments concerning the Licensed Firearms Dealers Records of Acquisition, Disposition, and Supporting Data.

**DATES:** Written comments should be received on or before March 24, 1997 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Bureau of Alcohol, Tobacco and Firearms, Linda Barnes, 650 Massachusetts Avenue, NW., Washington, DC 20226, (202) 927-8930.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form(s) and instructions should be directed to Julie Cox, Firearms and Explosives Operations Branch, 650 Massachusetts Avenue, NW., Washington, DC 20226, (202) 927-8310.

#### SUPPLEMENTARY INFORMATION:

*Title:* Licensed Firearms Dealers Records of Acquisition, Disposition, and Supporting Data.

*OMB Number:* 1512-0490.

*Form Number:* ATF F 4473 LV Parts I & II (5300.24, 5300.25).

*Recordkeeping Requirement ID Number:* ATF REC 7570/2.

*Abstract:* This form is used by low volume firearms dealers to record acquisition and disposition of firearms and to determine the eligibility of transferees to receive firearms. It becomes part of a licensee's permanent record and may be used to trace firearms. The record retention requirement for this information collection is 3 years.

*Current Actions:* There are no changes to this information collection and it is being submitted for extension purposes only.

*Type of Review:* Extension.

*Affected Public:* Individuals or households, business or other for-profit.

*Estimated Number of Respondents:* 92,750.

*Estimated Time Per Respondent:* 6 minutes per form and 5 minutes for the dealer to keep each record.

*Estimated Total Annual Burden Hours:* 171,588.

#### 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;