

New Executive Office Building,  
Washington, DC 20503. (202) 395-7860.

**Mary A. Able,**

*Departmental Reports, Management Officer.*  
[FR Doc. 02-15385 Filed 6-18-02; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

**June 13, 2002.**

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 July 19, 2002, to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0110.

*Form Number:* IRS Form 1099-DIV.

*Type of Review:* Extension.

*Title:* Dividends and Distributions.

*Description:* The form is used by the Service to insure that dividends are properly reports as required by Code section 6042 and that liquidation distributions are correctly reported as required by Code section 6043, and to determine whether payees are correctly reporting their income.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 140,560.

*Estimated Burden Hours Per Respondent:* 16 minutes.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 34,463,513 hours.

*OMB Number:* 1545-0173.

*Form Number:* IRS Form 4563.

*Type of Review:* Extension.

*Title:* Exclusion of Income for Bona Fide Residents of American Samoa.

*Description:* Form 4563 is used by bona fide residents of American Samoa whose income is from sources within American Samoa, Guam, and the Northern Mariana Islands to the extent specified in Internal Revenue Code (IRC) section 931. This information is used by the IRS to determine if an

individual is eligible to exclude possession source income.

*Respondents:* Individual or households.

*Estimated Number of Respondents/Recordkeepers:* 100.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:*

Recordkeeping—33 min.

Learning about the law or the form—7 min.

Preparing the form—25 min.

Copying, assembling, and sending the form to the IRS—17 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 174 hours.

*OMB Number:* 1545-0227.

*Form Number:* IRS Form 6251.

*Type of Review:* Revision.

*Title:* Alternative Minimum Tax—Individuals.

*Description:* Form 6251 is used by individuals with adjustments, tax preference items, taxable income above certain exemption amounts, or certain credits. Form 6251 computes the alternative minimum tax which is added to regular tax. The information is needed to ensure the taxpayer is complying with the law.

*Respondents:* Individual or households.

*Estimated Number of Respondents/Recordkeepers:* 4,213,000.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:*

Recordkeeping—19 min.

Learning about the law or the form—1 hr., 11 min.

Preparing the form—1 hr., 39 min.

Copying, assembling, and sending the form to the IRS—34 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 15,840,880 hours.

*OMB Number:* 1545-0284.

*Form Number:* IRS Form 5309.

*Type of Review:* Extension.

*Title:* Application for Determination of Employee Stock Ownership Plan.

*Description:* Form 5309 is used in conjunction with Form 5300 or Form 5303 when applying for a determination letter as to a deferred compensation plan's qualification status under section 409 or 4975(e)(7) of the Internal Revenue Code. The information is used to determine whether the plan qualifies.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 462.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:*

Recordkeeping—6 hr., 13 min.

Learning about the law or the form—2 hr., 17 min.

Preparing and sending the form to the IRS—2 hr., 28 min.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting/Recordkeeping Burden:* 5,078 hours.

*OMB Number:* 1545-1110.

*Form Number:* IRS Form 940-EZ.

*Type of Review:* Extension.

*Title:* Employer's Annual Federal Unemployment (FUTA) Tax Return.

*Description:* Form 940-EZ is a simplified form that most employers with uncomplicated tax situations (e.g., only paying unemployment contributions to one state and paying them on time) can use to pay their FUTA tax. Most small businesses and household employers use the form.

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

*Estimated Number of Respondents/Recordkeepers:* 4,089,000.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:*

Recordkeeping—7 hr., 8 min.

Learning about the law or the form—1 hr., 5 min.

Preparing and sending the form to the IRS—1 hr., 5 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 36,162,483 hours.

*OMB Number:* 1545-1486.

*Regulation Project Number:* REG-209793-95 Final.

*Type of Review:* Extension.

*Title:* Simplification of Entity Classification Rules.

*Description:* These rules allow certain unincorporated business organizations to elect to be treated as corporations or partnerships for federal tax purposes. The information collected on the election will be used to verify the classification of electing organizations.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 1.

*Estimated Burden Hours Per*

*Respondent:* 1 hour.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 1 hour.

*OMB Number:* 1545-1654.

*Regulation Project Number:* REG-106527-98 Final.

*Type of Review:* Extension.

*Title:* Capital Gains, Partnership and Subchapter S, and Trust Provisions.

*Description:* Section 1(h) requires that transferors recognize collectibles gain when an interest in an S corporation, trust, or a partnership holding property with collectibles gain is sold or exchanged and that partners take section 1250 capital gain in the

partnership property into account when an interest in the partnership is sold or exchanged. These regulations provide guidance.

*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:* 1545-1655.

*Regulation Project Number:* REG-121946-98 Final.

*Type of Review:* Extension.

*Title:* Private Foundation Disclosure Rules.

*Description:* The collections of information in sections 301.6104(d)-1, 301.6104(d)-2 and 301.6104(d)-3 are necessary so that private foundations can make copies of their applications for tax-exemption and annual information returns available to the public.

*Respondents:* Not-for-profit institutions.

*Estimated Number of Respondents/Recordkeepers:* 65,065.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:* 30 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 32,596 hours.

*Clearance Officer:* Glenn Kirkland, Internal Revenue Service, Room 6411-03, 1111 Constitution Avenue, NW., Washington, DC 20224.

*OMB Reviewer:* Joseph F. Lackey, Jr., Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503. (202) 395-7316.

**Lois K. Holland,**

*Departmental Reports Management Officer.*

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## DEPARTMENT OF THE TREASURY

### 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 Application and Permit to Ship Puerto Rican Spirits to the United States Without Payment of Tax.

**DATES:** Written comments should be received on or before August 19, 2002, 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 Mary A. Wood, Regulations Division, 650 Massachusetts Avenue, NW., Washington, DC 20226, (202) 927-8185.

#### SUPPLEMENTARY INFORMATION:

*Title:* Application and Permit to Ship Puerto Rican Spirits to the United States Without Payment of Tax.

*OMB Number:* 1512-0200.

*Form Number:* ATF F 5110.31.

*Abstract:* ATF F 5110.31 is used to allow a person to ship spirits in bulk into the U.S. The form identifies the person in Puerto Rico from where shipments are to be made, the person in the U.S. receiving the spirits, amounts of spirits to be shipped and the bond of the U.S. person to cover taxes on such spirits.

*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:* 20.

*Estimated Total Annual Burden Hours:* 450.

#### 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: June 12, 2002.

**William T. Earle,**

*Associate Director (Management), CFO.*

[FR Doc. 02-15369 Filed 6-18-02; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### 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 Records and Supporting Data: Daily Summaries, Records of Production, Storage, and Disposition, and Supporting Data by Licensed Explosives Manufacturers and Manufacturers (Limited).

**DATES:** Written comments should be received on or before August 19, 2002, 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 Gail Davis, Chief, Public Safety Branch, 800 K Street, NW., Suite 710, Washington, DC 20001, (202) 927-7930.

#### SUPPLEMENTARY INFORMATION:

*Title:* Records and Supporting Data: Daily Summaries, Records of Production, Storage, and Disposition, and Supporting Data By Licensed Explosives Manufacturers and Manufacturers (Limited).

*OMB Number:* 1512-0372.