

Recordkeeping—5 hr., 30 min.
Learning about the law or the form—
1 hr., 29 min.
Preparing and sending the form to the
IRS—1 hr., 39 min.

Frequency of Response: On occasion.

Estimated Total Reporting/

Recordkeeping Burden: 3,992 hours.

OMB Number: 1545-1414.

Form Number: IRS Form 8846.

Type of Review: Revision.

Title: Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips.

Description: Employers in food or beverage establishments where tipping is customary can claim an income tax credit for the amount of social security and Medicare Taxes paid (employer's share) on tips, other than tips used to meet the minimum wage requirements.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 11,250.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—6 hr., 28 min.
Learning about the law or the form—
18 min.

Preparing and sending the form to the
IRS—25 min.

Frequency of Response: Annually.

Estimated Total Reporting/

Recordkeeping Burden: 80,663 hours.

Clearance Officer: Garrick Shear (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, N.W., Washington, DC 20224.

OMB Reviewer: Alexander T. Hunt (202) 395-7340, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,

Departmental Reports Management Officer.

[FR Doc. 96-26860 Filed 10-18-96; 8:45 am]

BILLING CODE 4830-01-P

Customs Service

[T.D. 96-75]

Cancellation of Customs Broker License

AGENCY: U.S. Customs Service, Department of the Treasury.

ACTION: Cancellation of License.

SUMMARY: Notice is hereby given that, pursuant to 19 CFR 111.51(a), the following Customs broker license has been canceled due to the death of the broker. This license was issued in the Port of New York.

Name	License No.
Thomas G. Coscette	6489

Dated: October 15, 1996.
Philip Metzger,
Director, Trade Compliance.
[FR Doc. 96-26840 Filed 10-18-96; 8:45 am]
BILLING CODE 4820-02-M

Internal Revenue Service

Proposed Collection; Comment Request for Tip Reporting Alternative Commitment (Hairstyling Industry)

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 a Tip Reporting Alternative Commitment (Hairstyling Industry).

DATES: Written comments should be received on or before December 20, 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 information collection should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Tip Reporting Alternative Commitment (Hairstyling Industry).

OMB Number: To be assigned later.

Abstract: Information is required by the Internal Revenue Service in its compliance efforts to assist employers and their employees in understanding and complying with Internal Revenue Code section 6053(a), which requires employees to report all their tips monthly to their employers.

Current Actions: This is a new collection of information.

Type of Review: New OMB approval.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 3,200.

Estimated Time Per Respondent: The estimated annual burden per respondent/recordkeeper varies from 12 hours to 51 hours, depending on individual circumstances, with an estimated average of 15 hours.

Estimated Total Annual Burden Hours: 47,733.

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: October 15, 1996.

Garrick R. Shear,

IRS Reports Clearance Officer.

[FR Doc. 96-26942 Filed 10-18-96; 8:45 am]

BILLING CODE 4830-01-U

Proposed Collection; Comment Request for Tip Rate Determination Agreement (Gaming Industry)

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 a Tip Rate Determination Agreement (Gaming Industry).

DATES: Written comments should be received on or before December 20, 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 information collection should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Tip Rate Determination Agreement (Gaming Industry).

OMB Number: To be assigned later.

Abstract: Information is required by the Internal Revenue Service in its compliance efforts to assist employers

and their employees in understanding and complying with section 6053(a), which requires employees to report all their tips monthly to their employers.

Current Actions: This is a new collection of information. Type of Review: New OMB approval.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 100.

Estimated Time Per Respondent: The estimated annual burden per respondent/recordkeeper varies from 12 hours to 99 hours, depending on individual circumstances, with an estimated average of 43 hours.

Estimated Total Annual Burden Hours: 4,342.

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: October 15, 1996.

Garrick R. Shear,

IRS Reports Clearance Officer.

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