

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: 1545-0919.

Regulation Project Number: PS-105-75 Final.

Type of Review: Extension.

Title: Limitations on Percentage Depletion in the Case of Oil and Gas Wells.

Description: The regulations require each partner to separately keep records of his share of the adjusted basis of partnership oil and gas property and require each partnership, trust, estate, and operator to provide information necessary to compute depletion with respect to oil or gas to certain persons.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 1,500,000.

Estimated Burden Hours Per Respondent/Recordkeeper: 1 hour.

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 1 hour.

OMB Number: 1545-0928.

Regulation Project Number: EE-35-85 Final (TD 8219).

Type of Review: Revision.

Title: Income Tax: Taxable Years Beginning After December 31, 1953; OMB Control Number Under the Paperwork Reduction Act; Survivor Benefits, Distribution Restriction and Various Other Issues Under the Retirement Equity Act of 1984.

Description: The notices referred to in this Treasury decision are required by statute and must be provided by employers to retirement plan participants to inform participants of their rights under the plan or under the law. Failure to timely notify participants of their rights may result in loss of plan benefits.

Respondents: Business or other for-profit, Not-for-profit institutions, Federal Government, State, Local or Tribal Government.

Estimated Number of Respondents: 750,000.

Estimated Burden Hours Per Respondent: 31 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 385,000 hours.

OMB Number: 1545-1218.

Regulation Project Number: CO-25-96 (formerly CO-132-87) NPRM and Temp.

Type of Review: Extension.

Title: Regulations Under Section 1502 of the Internal Revenue Code of 1986; Limitations on Net Operating Loss Carryforwards and Certain Built-In Losses and Credits Following an Ownership Change of a Consolidated Group.

Description: Section 1502 provides for the promulgation of regulations with respect to corporations that file consolidated income tax returns. Section 382 limits the amount of income that can be offset by loss carryovers after an ownership change. These regulations provide rules for applying section 382 to groups filing consolidated returns.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 9125.

Estimated Burden Hours Per Respondent: 15 minutes.

Frequency of Response: Other (changes in group membership).

Estimated Total Reporting Burden: 380 hours.

OMB Number: 1545-1233.

Regulation Project Number: IA-14-91 Final.

Type of Review: Extension.

Title: Adjusted Current Earnings.

Description: This regulation affects business and other for-profit institutions. This information is required by the IRS to ensure the proper application of section 1.56(g)-1 of the regulation. It will be used to verify that taxpayers have properly elected the benefits of section 1.56(g)-1(r) of the regulation.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 1,000.

Estimated Burden Hours Per Respondent: 1 hour.

Frequency of Response: Other (once only).

Estimated Total Reporting Burden: 1,000 hours.

OMB Number: 1545-1431.

Regulation Project Number: IA-74-93 Final.

Type of Review: Extension.

Title: Substantiation Requirements for Certain Contributions.

Description: The regulations provide that, for purposes of substantiation for certain charitable contributions, consideration does not include de minimis goods and services. It also provides guidance on how taxpayers may satisfy the substantiation

requirement for contributions of \$250 or more.

Respondents: Business or other for-profit, Individuals or households, Not-for-profit institutions. *Estimated Number of Respondents:* 16,000.

Estimated Burden Hours Per Respondent: 3 hours, 13 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 51,500 hours.

OMB Number: 1545-1506.

Notice Number: Notice 96-65.

Type of Review: Extension.

Title: Treatment of a Trust as Domestic or Foreign—Changes Made by the Small Business Job Protection Act.

Description: Notice 96-65 announces that a domestic trust may avoid an involuntary change in status caused by operation of the Small Business Act of 1996 by reforming within a reasonable period of time. The notice also announces how to elect to apply the new trust status rules retroactively.

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

Estimated Number of Respondents: 1,200.

Estimated Burden Hours Per Respondent: 28 minutes.

Frequency of Response: Annually.

Estimated Total Reporting Burden: 550 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. 97-5604 Filed 3-6-97; 8:45 am]

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Submission for OMB review; comment request

February 28, 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.

Special Request: In order to complete the survey described below on March 21, 1997 the Department of the Treasury is requesting that the Office of Management and Budget (OMB) review and approve this information collection by March 7, 1997. To obtain a copy of this survey, please contact the FMS Clearance Officer at the address listed below.

Financial Management Service (FMS)

OMB Number: New.

Form Number: None.

Type of Review: New collection.

Title: Socioeconomic and Demographic Study (Telephone Survey of Federal Benefit Program Check Recipients).

Description: Public Law 104-134 directs Treasury to study the socioeconomic and demographic characteristics of those who do not have Direct Deposit and determine how best to increase usage. The focus groups will aid in the design of a telephone survey which will support the development of a Direct /deposit marketing/media plan. Respondents will be individuals who currently receive Federal Government program payments by check.

Respondent: Individuals or households.

Estimated Number of Respondents: 9,008.

Estimated Burden Hours Per Response: 15 minutes.

Frequency of Response: Other (one time).

Estimated Total Reporting Burden: 402 hours.

Clearance Officer: Jacqueline R. Perry (301) 344-8577, Financial Management Service, 3361-L 75th Avenue, Landover, MD 20785.

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. 97-5605 Filed 3-6-97; 8:45 am]

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Submission for OMB Review; Comment Request

February 28, 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.

Special Request: In order to begin the study described below in early April 1997, the Department of the Treasury is requesting that the Office of Management and Budget (OMB) review and approve this information collection by March 12, 1997. To obtain a copy of this study, please contact the IRS Clearance Officer at the address listed below.

Internal Revenue Service (IRS)

OMB Number: 1545-1349.

Project Number: SOI-26.

Type of Review: Revision.

Title: Internal Revenue Service (IRS) 4868 (Extension to File) TeleFile Script Study.

Description: The purpose of the development and support of the 4868 script is to facilitate the use of a Touchtone Data Entry (TDE) system which allows tax preparers to extend the first filing date of their clients' tax returns in a "paperless" environment. Additionally, this study is expected to examine cognitive issues involved in TDE procedures, using specific research methodologies, in order to assess error associated with the extension to file process in a timely and accurate manner.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 13.

Estimated Burden Hours Per Respondent:

Pretest—4.5 minutes.

Cognitive test—15 minutes.

Frequency of Response: Other.

Estimated Total Reporting Burden: 20 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. 97-5606 Filed 3-6-97; 8:45 am]

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Submission for OMB Review; Comment Request

February 28, 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.

Special Request: In order to begin the surveys described below April 1997, the Department of the Treasury is requesting that the Office of Management and Budget (OMB) review and approve this information collection by March 12, 1997. To obtain a copy of this study, please contact the IRS Clearance Officer at the address listed below.

Internal Revenue Service (IRS)

OMB Number: 1545-1349.

Project Number: SOI-27.

Type of Review: Revision.

Title: 1997 941 TeleFile User and Non-user Customer Satisfaction Surveys.

Description: The 941 TeleFile Quality Measurement Team with the assistance of the Bureau of Labor Statistics Behavioral Research Science Laboratory has developed two mail-out/mail back customer satisfaction surveys. A non-user customer survey will collect data from a sample of businesses that did not (or could not) use the 941 TeleFile system during the first filing quarter (April-May 1997). The user survey will collect data from a sample of businesses that successfully used 941 TeleFile during the second 1997 filing quarter (July-August 1997). The surveys will be conducted as part of a four quarter pilot test of the 941 TeleFile system in the Tennessee Computing Center starting in April 1997 and concluding in May 1998. The purpose of the surveys is to obtain feedback from businesses on the IRS marketing effort, reasons why businesses used or did not use TeleFile, and receive suggestions on how the IRS can improve the 941 TeleFile system.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 2,788.

Estimated Burden Hours Per Respondent:

1997 First Quarter Non-User Customer Survey—5 minutes.

1997 Second Quarter User Customer Survey—10 minutes.

Frequency of Response: Other.

Estimated Total Reporting Burden: 369 hours.