

agent uses the information to determine the appropriate withholding, if any.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 3,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—13 min.

Learning about the law or the form—25 min.

Preparing the form—26 min.

Copying, assembling, and sending the form to the IRS—20 min.

Frequency of Response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 42,600 hours.

OMB Number: 1545-1512.

Revenue Procedure Number: Revenue Procedure 96-61.

Type of Review: Extension.

Title: Electronic Filing Program.

Description: Revenue Procedure 96-61 informs those who participate in the Electronic Filing Program for Form 1040, and Form 1040A, and Form 1040EZ, of their obligations to the Internal Revenue Service, taxpayers, and other participants.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 75,000.

Estimated Burden Hours Per Respondent/Recordkeeper: 15 hours, 17 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 1,146,272.

OMB Number: 1545-1513.

Revenue Procedure Number: Revenue Procedure 96-62.

Type of Review: Extension.

Title: On-Line Filing Program.

Description: Revenue Procedure 96-62 informs those who participate in the On-Line Filing Program for Form 1040, Form 1040A, and Form 1040EZ, of their

obligations to the Internal Revenue Service, taxpayers, and other participants.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 14.

Estimated Burden Hours Per Respondent/Recordkeeper: 423 hours.

Frequency of Response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 5,919 hours.

OMB Number: 1545-1516.

Form Number: IRS Form 8832.

Type of Review: Extension.

Title: Entity Classification Election.

Description: An eligible entity that chooses not to be classified under the default rules or that wishes to change its current classification must file Form 8832 to elect a classification.

Respondents: Business or other for-profit, Farms.

Estimated Number of Respondents/Recordkeepers: 5,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—1 hr., 20 min.

Learning about the law or the form—1 hr., 41 min.

Preparing and sending the form to the IRS—17 min.

Frequency of Response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 16,500 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. 97-8080 Filed 3-28-97; 8:45 am]

BILLING CODE 4830-01-P

Submission to OMB for Review; Comment Request

March 24, 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: 1545-0714.

Form Number: IRS Forms 8027 and 8027-T.

Type of Review: Extension.

Title: Employer's Annual Information Return of Tip and Allocated Tips (8027); and Transmittal of Employer's Annual Information Return of Tip Income and Allocated Tips (8027-T).

Description: To help IRS in its examinations of returns filed by tipped employees, large food or beverage establishments are required to report annually information concerning food or beverage operations receipts, tips by employees, and in certain cases, the employer must allocate tips to certain employees.

Respondents: Business and other for-profit, Individuals or households, Not-for-profit institution, State, Local or Tribal Governments.

Estimated Number of Respondents/Recordkeepers: 52,050.

Estimated Burden Hours Per Respondent/Recordkeeper:

	8027	8027-T
Recordkeeping	5 hr., 59 min ...	43 min.
Learning about the law or the form	42 min	
Preparing and sending the form to the IRS	50 min	1 min.

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 368,908 hours.

OMB Number: 1545-0817.

Regulation Project Number: EE-28-78 Final.

Type of Review: Extension.

Title: Inspection of Applications for Tax Exemption and Applications for Determination Letters for Pension and Other Plans.

Description: Internal Revenue Code section 6104 requires applications for tax exempt status, annual reports of private foundations, and certain portions of returns to be open for public inspection. Some information may be withheld from disclosure. IRS needs the information to comply with requests for public inspection of the above-named documents.

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

Estimated Number of Respondents: 51,070.

Estimated Burden Hours Per Respondent: 14 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 12,018 hours.

OMB Number: 1545-1227.
Regulation Project Number: FI-104-90 Final.

Type of Review: Extension.

Title: Tax Treatment of Salvage and Reinsurance.

Description: The regulation provides a disclosure requirement for an insurance company that increases losses shown on its annual statement by the amount of estimated salvage recoverable taken into account.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 2,500.

Estimated Burden Hours Per

Respondent: 2 hours.

Frequency of Response: Annually.

Estimated Total Reporting Burden: 5,000 hours.

OMB Number: 1545-1240.

Regulation Project Number: INTL-116-90 (NPRM).

Type of Review: Extension.

Title: Allocation of Charitable Contributions.

Description: The recordkeeping requirements affects businesses or other for-profit institutions. This information is required by the IRS to ensure the proper application of section 1.861-8(e)(iv) of the regulations. This information will be used to verify the U.S. source allocation of certain charitable contributions.

Respondents: Business or other for-profit.

Estimated Number of Recordkeepers: 500.

Estimated Burden Hours Per

Recordkeeper: 1 hour.

Frequency of Response: Other.

Estimated Total Recordkeeping Burden: 500 hours.

OMB Number: 1545-1347.

Regulation Project Number: FI-7-94 NPRM, Temporary and Final; FI-36-92 Final.

Type of Review: Extension.

Title: Arbitrage Restrictions on Tax-Exempt Bonds.

Description: The Code limits the ability of state and local government issuers of tax-exempt bonds to earn and/or keep arbitrage profits earned with bond proceeds. This regulation requires recordkeeping of certain interest rate hedges so that the hedges are taken into account in determining those profits.

Respondents: State, Local or Tribal Governments.

Estimated Number of Respondents/Recordkeepers: 3,000.

Estimated Burden Hours Per

Respondent/Recordkeeper: 14 hours.

Frequency of Response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 42,000 hours.

OMB Number: 1545-1517.

Form Number: IRS Form 1099-MSA.

Type of Review: Extension.

Title: Distributions From Medical Savings Accounts.

Description: This form will be used to report distributions from a medical savings account as set forth in section 220(h).

Respondents: Business or other for-profit.

Estimated Number of Respondents: 150,000.

Estimated Burden Hours Per

Respondent: 7 minutes.

Frequency of Response: Annually.

Estimated Total Reporting Burden: 45,000 hours.

OMB Number: 1545-1518.

Form Number: IRS Form 5498-MSA.

Type of Review: Extension.

Title: Medical Savings Account Information.

Description: This form will be used to report contributions to a medical savings account as set forth in section 220(h).

Respondents: Business or other for-profit.

Estimated Number of Respondents: 150,000.

Estimated Burden Hours Per

Respondent: 10 minutes.

Frequency of Response: Annually.

Estimated Total Reporting Burden: 60,000 hours.

OMB Number: 1545-1519.

Form Number: IRS Form 1099-LTC.

Type of Review: Extension.

Title: Long-Term Care and Accelerated Death Benefits.

Description: Under the terms of Internal Revenue Code (IRC) sections 7702B and 101g, qualified long-term care and accelerated death benefits paid to chronically ill individuals are treated as amounts received for expenses incurred for medical care. Amounts received on a per diem basis in excess of \$175.00 per day are taxable. Section 6050Q requires all such amounts to be reported.

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

Estimated Number of Respondents: 1,000.

Estimated Burden Hours Per

Respondent: 11 minutes.

Frequency of Response: Annually.

Estimated Total Reporting Burden: 4,750 hours.

OMB Number: 1545-1520.

Revenue Procedure Number: Revenue Procedures 97-4, 97-5, 97-6 and 97-8.

Type of Review: Extension.

Title: Letter Rulings (97-4); Technical Advice (97-5); Determination Letters (97-6); User Fees (97-8).

Description: The information requested in proposed sections 7.07, 9.02-9.06, 10.02, 10.03, 11.03, 11.04(1)(5), 11.06, 12.01, 12.06, 12.07, 13.09(1), 14.02(1) and the Appendix of proposed Revenue Procedure 97.4; proposed sections 6.03, 9.01, 9.02, 10.03-10.05, 11.02, 11.03, 12.01, 13.03, 13.10, 15.10, 15.12, 16.04, 18.03-18.05 of proposed Revenue Procedure 97-5; proposed sections 6.16, 6.18, 7.04, 9.07(4), 10.05, 14, 16, 17, 20.02, and 22.04 of proposed Revenue Procedure 97-6; and proposed section 6.01(12)(c), 6.12(6)(a), 6.13(1), and 11 of proposed Revenue Procedure 97-8 is required to enable the Office of the Assistant Commissioner (Employee Plans and Exempt Organizations) of the Internal Revenue Service, which was established by section 1051(a) of the Employee Retirement Income Security Act of 1974 (section 7082(b) of the Internal Revenue Code), to give advice on filing letter ruling, determination letter, and technical advice requests and process such requests.

Respondents: Business or other for-profit, Individuals or households, Not-for-profit institutions, Farms, State, Local or Tribal Governments.

Estimated Number of Respondents: 83,068.

Estimated Burden Hours Per

Respondent: 2 hours, 8 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 177,686 hours.

OMB Number: 1545-1522.

Revenue Procedure Number: Revenue Procedures 97-1 and 97-3.

Type of Review: Extension.

Title: 26 CFR 601.201—Rulings and Determination Letters.

Description: The information requested in Revenue Procedure 97-1 under proposed sections 5.05, 6.07, 8.01, 8.02, 8.03, 8.04, 8.05, 8.07, 9.01, 10.06, 10.07, 10.09, 11.01, 11.06, 11.07, 12.11, 13.02, 15.02, 15.07, 15.08, 15.09, and 15.11, paragraph (B)(1) of Appendix A, and Appendix C, and in Revenue Procedure 97-3 under proposed sections 3.01 (22), (24), (25), (27), and (28), 3.02 (1) and (3), 4.01(26), and 4.02 (1) and (7)(b) is required to enable the Internal Revenue Service to give advice on filing letter ruling and determination letter requests and process such requests.

Respondents: Business or other for-profit, Individuals or households, Farms, Federal Government, State, Local or Tribal Government.

Estimated Number of Respondents: 3,800.

Estimated Burden Hours Per

Respondent: 80 hours, 16 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 304,990 hours.

OMB Number: 1545-1528.

Revenue Procedure Number: Revenue Procedure 97-15.

Type of Review: Extension.

Title: Section 103—Remedial Payment Closing Agreement.

Description: This information is required by the Internal Revenue Service to verify compliance with sections 57, 103, 141, 142, 144, 145, and 147 of the Internal Revenue Code of 1986, as applicable (including any corresponding provision, if any, of the Internal Revenue Code of 1954). This information will be used by the Service to enter into a closing agreement with the issuer to establish the closing agreement amount.

Respondents: Not-for-profit institutions.

Estimated Number of Respondents/Recordkeepers: 15.

Estimated Burden Hours Per Respondent/Recordkeeper: 1 hour, 30 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 75 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. 97-8081 Filed 3-28-97; 8:45 am]

BILLING CODE 4820-01-P

Office of the Secretary

List of Countries Requiring Cooperation With an International Boycott

In order to comply with the mandate of section 999(a)(3) of the Internal Revenue Code of 1986, the Department of the Treasury is publishing a current list of countries which may require participation in, or cooperation with, an international boycott (within the meaning of section 999(b)(3) of the Internal Revenue Code of 1986).

On the basis of the best information currently available to the Department of the Treasury, the following countries

may require participation in, or cooperation with, an international boycott (within the meaning of section 999(b)(3) of the Internal Revenue Code of 1986).

Bahrain

Iraq

Kuwait

Lebanon

Libya

Oman

Qatar

Saudi Arabia

Syria

United Arab Emirates

Yemen, Republic of

Dated: March 19, 1997.

Joseph Guttentag,

International Tax Counsel (Tax Policy).

[FR Doc. 97-8005 Filed 3-28-97; 8:45 am]

BILLING CODE 4810-25-M

Customs Service

[T.D. 97-18]

Customs Commercial Gauger Approval of Marine Technical Surveyors, Inc.

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

ACTION: Notice of approval of Marine Technical Surveyors, Inc., as a commercial gauger.

SUMMARY: Marine Technical Surveyors, Inc. has applied to U.S. Customs for approval to gauge imported petroleum, petroleum products, organic chemicals and vegetable and animal oils under Part 151.13 of the Customs Regulations (19 CFR 151.13) at their Donaldsonville, Louisiana facility. Customs has determined that this facility meets all of the requirements for approval as a commercial gauger. Therefore, in accordance with Part 151.13(f) of the Customs Regulations, Marine Technical Surveyors, Inc.'s Donaldsonville, Louisiana site is approved to gauge the products named above in all Customs ports.

SUPPLEMENTARY INFORMATION:

Background

Part 151 of the Customs Regulations provides for the acceptance at Customs ports of laboratory analyses and gauging reports for certain products from Customs accredited commercial laboratories and approved gaugers. Marine Technical Surveyors, Inc., of

Donaldsonville, Louisiana has applied to Customs for commercial gauger approval. Customs has determined that Marine Technical Surveyors, Inc. meets all the requirements for approval as a commercial gauger. Therefore, in accordance with part 151.13(f) of the Customs Regulations, Marine Technical Surveyors, Inc.'s Donaldsonville, Louisiana site is approved to gauge the products named above in all Customs ports.

Location

Marine Technical Surveyors, Inc.'s approved site is located at: 125 Railroad Avenue, Donaldsonville, Louisiana 70346.

EFFECTIVE DATE: March 5, 1997.

FOR FURTHER INFORMATION CONTACT: Ira S. Reese, Senior Science Officer, Laboratories and Scientific Services, U.S. Customs Service, 1301 Constitution Avenue NW., Washington, DC 20229 at (202) 927-1060.

Dated: March 19, 1997.

George D. Heavey,

Director, Laboratories and Scientific Services.

[FR Doc. 97-7992 Filed 3-28-97; 8:45 am]

BILLING CODE 4820-02-P

UNITED STATES ENRICHMENT CORPORATION

Sunshine Act Meeting

TIME AND DATE: 8:00 a.m., Wednesday, April 2, 1997.

PLACE: USEC Corporate Headquarters, 6903 Rockledge Drive, Bethesda, Maryland 20817.

STATUS: One part of this meeting will be open to the public. The balance of the meeting will be closed to the public.

MATTERS TO BE CONSIDERED:

Portion Open to the Public

- NRC Regulatory Process.

Portions Closed to the Public

- Consideration of commercial and financial issues of the Corporation.

CONTACT PERSON FOR MORE INFORMATION: Barbara Arnold, 301-564-3354.

Dated: March 26, 1997.

William H. Timbers, Jr.,

President and Chief Executive Officer.

[FR Doc. 97-8157 Filed 3-26-97; 4:53 pm]

BILLING CODE 8720-01-M