

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: 1545-1275.

Form Number: IRS Form 5310-A.
Type of Review: Extension.
Title: Notice of Plan Merger or Consolidation, Spinoff, or Transfer of Plan Assets or Liabilities; Notice of Qualified Separate Lines of Business.
Description: Plan administrators are required to notify IRS of any plan mergers, consolidations, spinoffs, or transfers of plan assets or liabilities to another plan. Employers are required to

notify IRS of separate lines of business for their deferred compensation plans. Form 5310-A is used to make these notifications.

Respondents: Business and other for-profit.

Estimated Number of Respondents/Recordkeepers: 15,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

	Part I (5310-A)	Part II (5310-A)	Part III (5310-A)
Recordkeeping	2 hours, 26 min.	3 hours, 50 min.	4 hours, 18 min.
Learning about the law or the form	1 hour, 35 min.	0 hours, 12 min.	0 hours, 35 min.
Preparing, copying, assembling and sending the form to the IRS ...	1 hour, 41 min.	0 hours, 16 min.	0 hours, 14 min.

Frequency of Response: On occasion.
Estimated Total Reporting/Recordkeeping Burden: 141,600 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. 97-10559 Filed 4-23-97; 8:45 am]

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

April 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, Pub. L. 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 conduct the customer survey described below in a timely manner, the Department of the Treasury is requesting that the Office of Management and Budget (OMB) review and approve this information collection by April 28, 1997. To obtain a copy of this study, please contact the Internal Revenue Service Clearance Officer at the address listed below.

Internal Revenue Service (IRS)

OMB Number: 1545-1349.

Project Number: SOI-29.

Type of Review: Revision.

Title: 1997 Walk-In User Survey.

Description: The 1997 Walk-in User Survey will be used to improve the Level of Access (LOA) to the toll-free tax law phone assistance and to determine the needed staff requirements. One area of interest to study is the impact that providing better phone access will have on the walk-in work load. A mail goal of the survey is to find out what percentage of walk-in demand is attributable to low access on the telephone system. The study will be carried out by Dallas District Office, which processes taxpayer calls originated from Texas, Oklahoma, Kansas, Arkansas, and New Mexico. For the survey, two major walk-in offices in Oklahoma City and Tulsa will be used.

Respondents: Individuals or households.

Estimated Number of Respondents: 2,000.

Estimated Burden Hours Per Response: 3 minutes.

Frequency of Response: Other.

Estimated Total Reporting Burden: 187 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. 97-10560 Filed 4-23-97; 8:45 am]

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DEPARTMENT OF THE TREASURY

Submission to OMB for Review; Comment Request

April 14, 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, Pub. L. 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: 1545-0013.

Form Number: IRS Form 56.

Type of Review: Extension.

Title: Notice Concerning Fiduciary Relationship.

Description: Form 56 is used to inform the IRS that a person is acting for another person in a fiduciary capacity so that the IRS may mail tax notices to the fiduciary concerning the person for whom he/she is acting. The data is used to ensure that the fiduciary relationship is established or terminated and to mail or discontinue mailing designated tax notices to the fiduciary.

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

Estimated Number of Respondents/Recordkeepers: 25,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping: 8 minutes.

Learning about the law or the form: 32 minutes.

Preparing the form: 46 minutes.

Copying, assembling, and sending the form to the IRS: 15 minutes.

Frequency of Response: On occasion.
Estimated Total Reporting/Recordkeeping Burden: 292,800 hours.
OMB Number: 1545-0619.
Form Number: IRS Form 6765.
Type of Review: Extension.
Title: Credit for Increasing Research Activities.

Description: Internal Revenue Code (IRC) section 31 allows a credit against income tax (determined under IRC section 41) for an increase in research activities in a trade or business. Form 6765 is used by businesses and individuals engaged in a trade or business to figure and report the credit. The data is used to verify that the credit claimed is correct.

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

Estimated Number of Respondents/Recordkeepers: 13,000.

Estimated Burden Hours Per

Respondent/Recordkeeper:

Recordkeeping: 15 hr., 19 min.

Learning about the law or the form: 1 hr., 29 min.

Preparing and sending the form to the IRS: 1 hr., 49 min.

Frequency of Response: Annually.

Estimated Total Reporting/

Recordkeeping Burden: 241,930 hours.

OMB Number: 1545-0745.

Regulation Project Number: LR-27-83 Temporary and LR-54-85 Temporary.

Type of Review: Extension.

Title: Floor Stocks Credits or Refunds and Consumer Credits or Refunds With Respect to Certain Tax-Repealed Articles; Excise Tax on Heavy Trucks (LR-27-83); and Excise Tax on Heavy Trucks, Truck Trailers and Semitrailers, and Tractors; Reporting and Recordkeeping Requirements (LR-54-85).

Description: LR-27-83 requires sellers of trucks, trailers and semitrailers, and tractors to maintain records of gross vehicle weights or articles.

Respondents: Business or other for-profit.

Estimated Number of Recordkeepers: 4,100.

Estimated Burden Hours Per

Recordkeeper: 1 hour, 1 minute.

Estimated Total Recordkeeping Burden: 4,140 hours.

OMB Number: 1545-0805.

Form Number: IRS Form 5472.

Type of Review: Extension.

Title: Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business

Description: Form 5472 is used to report information about transactions between a U.S. corporation that is 25% foreign owned or a foreign corporation

that is engaged in a U.S. trade or business and related foreign parties. The IRS uses Form 5472 to determine if inventory or other costs deducted by the U.S. or foreign corporation are correct.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 75,000.

Estimated Burden Hours Per

Respondent/Recordkeeper:

Recordkeeping: 17 hr., 13 min.

Learning about the law or the form: 1 hr., 47 min.

Preparing and sending the form to the IRS: 2 hr., 9 min.

Frequency of Response: Annually.

Estimated Total Reporting/

Recordkeeping Burden: 1,587,000 hours.

OMB Number: 1545-1260.

Regulation Project Number: CO-62-89 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 reporting requirement concerns the election a taxpayer may make to treat as the change date of the effective date of a plan of reorganization in a title 11 or similar case rather than the confirmation date of a plan.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 10.

Estimated Burden Hours Per

Respondent: 1 hour.

Frequency of Response: Other (once).

Estimated Total Reporting/

Recordkeeping Burden: 1 hour.

OMB Number: 1545-1312.

Regulation Project Number: INTL-15-91 NPRM.

Type of Review: Extension.

Title: Taxation of Gain or Loss from Certain Nonfunctional Currency Transactions (Section 988 Transactions).

Description: Certain taxpayers are allowed to elect a mark to market method of accounting for foreign currency gains and losses and to integrate certain foreign currency denominated dividend, rent and royalty payments with hedges thereof.

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

Estimated Number of Respondents/Recordkeepers: 1,500.

Estimated Burden Hours Per

Respondent/Recordkeeper: 40 minutes.

Frequency of Response: Annually.

Estimated Total Reporting/

Recordkeeping Burden: 1,000 hours.

OMB Number: 1545-1344.

Regulation Project Number: CO-30-92 Final.

Type of Review: Extension.

Title: Consolidated Returns—Stock Basis and Excess Loss Accounts, Earnings and Profits, Absorption of Deductions and Losses, Joining and Leaving Consolidated Groups, Worthless Stock Loss, Nonapplicability of Section 357 (c).

Description: The reporting requirements affect consolidated taxpayers who will be making elections (if made) to treat certain loss carryovers as expiring and an election (if made) allocating items between returns. The information will facilitate enforcement of consolidated return regulations.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 52,049.

Estimated Burden Hours Per

Respondent: 22 minutes

Frequency of Response: On occasion.

Estimated Total Reporting Burden:

18,600 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.

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UNITED STATES INFORMATION AGENCY

East Timor Education Exchange Program

ACTION: Notice; request for proposals.

SUMMARY: The Office of Citizen Exchanges of the United States Information Agency's Bureau of Educational and Cultural Affairs announces an open competition for an assistance award. Public and private non-profit organizations meeting the provisions described in IRS regulation 26 CFR 1.501(c) may apply to develop proposals for an East Timor Education Exchange Program.

Overall grant making authority for this program is contained in the Mutual Educational and Cultural Exchange Act of 1961, Public Law 87-256, as amended, also known as the Fulbright-Hays Act. The purpose of the Act is "to enable the Government of the United States to increase mutual understanding between the people of the United States and the people of other countries * * *";