

entitled "Debt Collection Operations System" identified as Treasury/FMS .014.

The Debt Collection Improvement Act of 1996 ("DCIA") amended the administrative offset statute, 31 U.S.C. 3716, by statutorily providing for centralized administrative offset by disbursing officials of the United States. This statutory provision takes advantage of FMS' role as the primary disbursing agency for the Federal Government. This match of records contained in the two systems of records identified above is intended to help implement disbursing official offset within the Department of the Treasury. As a match of two Treasury systems of records, the intended match may be an internal match which is not subject to the requirements of the Computer Matching and Privacy Protection Act of 1988 (see 5 U.S.C. 552a(a)(8)(B)(v)(II)). The preparation of this Notice and any other documents which would be required for a matching program is intended to assure compliance with the Computer Matching and Privacy Protection Act of 1988, if judicial interpretation would deem this computerized comparison a "matching program." This notice should not be construed as a determination or admission by the agency that this match is a "matching program."

The DCIA provides authority for Treasury to waive subsections (o) and (p) of 5 U.S.C. 552a (relating to computer matching agreements, and post-offset notification and verification) upon written certification by the head of a State or an executive, judicial, or legislative agency seeking to collect the claim that the requirements of subsection (a) of 31 U.S.C. 3716 have been met. Such waiver will be in effect prior to the commencement of the computer matching program. Interested parties may obtain documents concerning the waiver from the contact listed above.

NAME OF SOURCE AGENCY:

Financial Management Service

NAME OF RECIPIENT AGENCY:

Financial Management Service

BEGINNING AND COMPLETION DATES:

This program of computer matches will commence not earlier than the thirtieth day after this notice appears in the Federal Register. The matching activity will continue indefinitely.

PURPOSE:

The purpose of this program of computer matches is to identify payments made to individuals who owe delinquent debts to the Federal

Government, and to offset such payments where appropriate to satisfy those debts.

AUTHORITY:

Authority for this program of computer matches is granted under 31 U.S.C. 3716.

CATEGORIES OF INDIVIDUALS COVERED:

Individuals receiving payments, which are not recurring benefit payments, from the Federal Government which are disbursed by the Financial Management Service; and individuals who are indebted to the United States and whose debts may be collected by offset in accordance with 31 U.S.C. 3716.

CATEGORIES OF RECORDS COVERED:

Included in this program of computer matches is information concerning the debtor contained in the Debt Collection Operations System (Treasury/FMS .016) including name, taxpayer identification number, the amount of the indebtedness, the name and address of the agency who is principally responsible for collecting the debt, and the name, phone number and address of an agency contact. Information contained in Payment Records for Other than Regular Recurring Benefit Payments (Treasury/FMS .016) which shall be included in this program of computer matches shall include name, taxpayer identification number, mailing address, and the amount of payment.

Dated: February 10, 1997.

Alex Rodriguez,

Deputy Assistant Secretary (Administration).

[FR Doc. 97-4107 Filed 2-19-97; 8:45 am]

BILLING CODE: 4810-35-F

Internal Revenue Service

Proposed Collection; Comment Request for Form 2688

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 Form 2688, Application for Additional

Extension of Time to File U.S. Individual Income Tax Return.

DATES: Written comments should be received on or before April 21, 1997, 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 form and instructions should be directed to Martha R. Brinson, (202) 622-3869, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Application for Additional Extension of Time to File U.S. Individual Income Tax Return.

OMB Number: 1545-0066.

Form Number: 2688.

Abstract: Internal Revenue Code section 6081 permits the Service to grant a reasonable extension of time to file a return. Form 2688 allows individuals who need additional time to file their U.S. income tax return to request an extension of time to file after the automatic 4-month extension period ends.

Current Actions: There are no changes being made to the form at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households.

Estimated Number of Respondents: 1,453,000.

Estimated Time Per Respondent: 37 min.

Estimated Total Annual Burden Hours: 900,860.

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: February 13, 1997.

Garrick R. Shear,

IRS Reports Clearance Officer.

[FR Doc. 97-4185 Filed 2-19-97; 8:45 am]

BILLING CODE 4830-01-U

Proposed Collection; Comment Request for Form 8453-P

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 Form 8453-P, U.S. Partnership Declaration and Signature for Electronic and Magnetic Media Filing.

DATES: Written comments should be received on or before April 21, 1997, 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 form and instructions should be directed to Martha R. Brinson, (202) 622-3869, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: U.S. Partnership Declaration and Signature for Electronic and Magnetic Media Filing.

OMB Number: 1545-0970.

Form Number: 8453-P.

Abstract: This form is used to secure the general partners' signature and

declaration in conjunction with the electronic or magnetic media filing of a partnership return (Form 1065). Form 8453-P, together with the electronic or magnetic media transmission, will comprise the partnership's return.

Current Actions: There are no changes being made to the form at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 500.

Estimated Time Per Respondent: 49 min.

Estimated Total Annual Burden Hours: 405.

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: February 11, 1997.

Garrick R. Shear,

IRS Reports Clearance Officer.

[FR Doc. 97-4186 Filed 2-19-97; 8:45 am]

BILLING CODE 4830-01-U

Proposed Collection; Comment Request for Form 8453-F

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 Form 8453-F, U.S. Estate or Trust Income Tax Declaration and Signature for Electronic and Magnetic Media Filing.

DATES: Written comments should be received on or before April 21, 1997 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 form and instructions should be directed to Martha R. Brinson, (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: U.S. Estate or Trust Income Tax Declaration and Signature for Electronic and Magnetic Media Filing

OMB Number: 1545-0967.

Form Number: 8453-F.

Abstract: This form is used to secure taxpayer signatures and declarations in conjunction with electronic or magnetic media filing of trust and fiduciary income tax returns. Form 8453-F, together with the electronic or magnetic media transmission, will comprise the taxpayer's income tax return (Form 1041).

Current Actions: There are no changes being made to the form at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations and individuals or households.

Estimated Number of Respondents: 1,000.

Estimated Time Per Respondent: 49 min.

Estimated Total Annual Burden Hours: 810.

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