

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.

**DATES:** Written comments should be received on or before March 26, 1998.

#### **Bureau of Alcohol, Tobacco and Firearms (BATF)**

*OMB Number:* 1512-0115.

*Form Number:* ATF F 2140 (5220.4).

*Type of Review:* Extension.

*Title:* Monthly Report—Export Warehouse Proprietor.

*Description:* Proprietors who are qualified to operate export warehouses that handle untaxpaid tobacco products are required to file a monthly report. This report summarizes all transactions by the proprietor handling receipts, dispositions and on-hand quantities. The form is used for product accountability and is examined by regional office personnel.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 221.

*Estimated Burden Hours Per*

*Respondent:* 48 minutes.

*Frequency of Response:* Monthly.

*Estimated Total Reporting Burden:* 2,148 hours.

*OMB Number:* 1512-0184.

*Form Number:* ATF F 5400.4.

*Type of Review:* Extension.

*Title:* Explosives Transaction Record.

*Description:* This form is used to verify the qualification and identification of unlicensed persons wishing to purchase explosive materials from licensed dealers, as well as the location in which the explosives are intended for storage and/or use. ATF uses the information in its investigations and inspections to establish leads and determine compliance.

*Respondents:* Business or other for-profit, Individuals or household, Farms.

*Estimated Number of Respondents/Recordkeepers:* 1,140.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:* 20 minutes.

*Frequency of Response:* Other (whenever sales are made).

*Estimated Total Reporting/Recordkeeping Burden:* 7,227 hours.

*OMB Number:* 1512-0188.

*Form Number:* ATF F 5100.1.

*Type of Review:* Extension.

*Title:* Signing Authority for Corporate Officials.

*Description:* ATF 5100.1 is substituted instead of a regulatory requirement to submit corporate documents or minutes of a meeting of the Board of Directors to authorize an individual or office to sign for the corporation in ATF matters. The form identifies the corporation, the individual or office authorized to sign, and documents the authorization.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 1,000.

*Estimated Burden Hours Per*

*Respondent:* 15 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 250 hours.

*OMB Number:* 1512-0198.

*Form Number:* ATF F 5110.28.

*Recordkeeping Requirement ID Number:* ATF REC 5110/03.

*Type of Review:* Extension.

*Title:* Distilled Spirits Plant Monthly Report of Processing.

*Description:* The information collected is necessary to account for and verify the processing of distilled spirits in bond. It is used to audit plant operations, monitor industry activities for efficient allocation of personnel resources and the compilation of statistics.

*Respondents:* Business or other for-profit, State, Local or Tribal Government.

*Estimated Number of Respondents/Recordkeepers:* 134.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:* 2 hours.

*Frequency of Response:* Monthly.

*Estimated Total Reporting/Recordkeeping Burden:* 3,886 hours.

*Clearance Officer:* Robert N. Hogarth, (202) 927-8930, Bureau of Alcohol, Tobacco and Firearms, Room 3200, 650 Massachusetts Avenue, N.W., Washington, DC 20226.

*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. 98-4679 Filed 2-23-98; 8:45 am]

BILLING CODE 4810-31-P

**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 an existing final regulation, LR-200-76 (TD 8069), Qualified Conservation Contributions (§ 1.170A-14).

**DATES:** Written comments should be received on or before April 27, 1998 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 regulation should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

#### **SUPPLEMENTARY INFORMATION:**

*Title:* Qualified Conservation Contributions.

*OMB Number:* 1545-0763.

*Regulation Project Number:* LR-200-76.

*Abstract:* Internal Revenue Code section 170(h) describes situations in which a taxpayer is entitled to a deduction for a charitable contribution for conservation purposes of a partial interest in real property. This regulation requires a taxpayer claiming a deduction for a qualified conservation contribution to maintain records of (1) the fair market value of the underlying property before and after the donation and (2) the conservation purpose of the donation.

*Current Actions:* There is no change to this existing regulation.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Individuals or households, business or other for-profit organizations, not-for-profit institutions, farms, and Federal, state, local or tribal governments.

*Estimated Number of Recordkeepers:* 1,000.

*Estimated Time Per Recordkeeper:* 1 hour, 15 minutes.

*Estimated Total Annual Recordkeeper Hours:* 1,250.

The following paragraph applies to all of the collections of information covered by this notice:

## **DEPARTMENT OF THE TREASURY**

### **Internal Revenue Service**

[LR-200-76]

### **Proposed Collection; Comment Request For Regulation Project**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

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 12, 1998.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

[FR Doc. 98-4546 Filed 2-23-98; 8:45 am]

BILLING CODE 4830-01-U

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 9356

**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 9356, Application for Software

Developers to Participate in the 1040PC Format for Individual Income Tax Returns.

**DATES:** Written comments should be received on or before April 27, 1998, 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 Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue, NW., Washington, DC 20224.

#### SUPPLEMENTARY INFORMATION:

**Title:** Application for Software Developers to Participate in the 1040PC Format for Individual Income Tax Returns.

**OMB Number:** 1545-1250.

**Form Number:** Form 9356.

**Abstract:** Form 9356 is completed by software developers and submitted to the IRS as an application for producing software for the Form 1040PC.

**Current Actions:** On Form 9356 new item 10, E-Mail or Internet address, was added to expedite testing and communication with software developers.

**Type of Review:** Revision of a currently approved collection.

**Affected Public:** Business or other for-profit organizations.

**Estimated Number of Respondents:** 200.

**Estimated Time Per Respondent:** 15 minutes.

**Estimated Total Annual Burden Hours:** 50.

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, 1998.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

[FR Doc. 98-4547 Filed 2-23-98; 8:45 am]

BILLING CODE 4830-01-U

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[PS-260-82]

#### Proposed Collection; Comment Request For Regulation Project

**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 an existing final regulation, PS-260-82 (TD 8449), Election, Revocation, Termination, and Tax Effect of Subchapter S Status (§§ 1.1362-1 through 1.1362-7).

**DATES:** Written comments should be received on or before April 27, 1998 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 regulation should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue, NW., Washington, DC 20224.