

**SUPPLEMENTARY INFORMATION:**

*Title:* Request for Prompt Assessment Under Internal Revenue Code Section 6501(d).

*OMB Number:* 1545-0430.

*Form Number:* Form 4810.

*Abstract:* Fiduciaries representing a dissolving corporation or a decedent's estate may request a prompt assessment of tax under Internal Revenue Code section 6501(d). Form 4810 is used to help locate the return and expedite the processing of the taxpayer's request.

*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, business or other for-profit organizations, farms, and the Federal Government.

*Estimated Number of Respondents:* 4,000.

*Estimated Time Per Respondent:* 30 minutes.

*Estimated Total Annual Burden Hours:* 2,000.

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: November 6, 1996.

Garrick R. Shear,

*IRS Reports Clearance Officer.*

[FR Doc. 96-29056 Filed 11-12-96; 8:45 am]

**BILLING CODE 4830-01-P**

**[EE-147-87]**

**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, EE-147-87 (TD 8376), Qualified Separate Lines of Business (§§ 1.414(r)-3, 1.414(r)-4, and 1.414(r)-6).

**DATES:** Written comments should be received on or before January 13, 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 information collection 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 Separate Lines of Business.

*OMB Number:* 1545-1221.

*Regulation Project Number:* EE-147-87 (Final).

*Abstract:* Section 414(r) of the Internal Revenue Code requires that employers who wish to test their qualified retirement plans on a separate line of business basis, rather than on a controlled group basis, provide notice to the IRS that the employer treats itself as operating qualified separate lines of business. Additionally, an employer may request an IRS determination that such lines satisfy administrative scrutiny. This regulation elaborates on the notice requirement and the determination process.

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

*Type of Review:* Extension of OMB approval.

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

*Estimated Number of Respondents:* 743.

*Estimated Time Per Respondent:* 3 hours, 55 minutes.

*Estimated Total Annual Burden Hours:* 2,907.

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: November 6, 1996.

Garrick R. Shear,

*IRS Reports Clearance Officer.*

[FR Doc. 96-29057 Filed 11-12-96; 8:45 am]

**BILLING CODE 4830-01-P**

**Office of Thrift Supervision**

**[AC-51; OTS No. 3507]**

**Advance Financial Savings Bank, f.s.b., Wellsburg, WV; Approval of Conversion Application**

Notice is hereby given that on November 5, 1996, the Director, Corporate Activities, Office of Thrift Supervision, or her designee, acting pursuant to delegated authority,

approved the application of Advance Financial Savings Bank, f.s.b., Wellsburg, West Virginia, to convert to the stock form of organization. Copies of the application are available for inspection at the Dissemination Branch, Office of Thrift Supervision, 1700 G Street, N.W., Washington, D.C. 20552, and the Northeast Regional Office, Office of Thrift Supervision, 10 Exchange Place, 18th Floor, Jersey City, New Jersey 07302.

Dated: November 6, 1996.

By the Office of Thrift Supervision.  
Nadine Y. Washington,  
*Corporate Secretary.*  
[FR Doc. 96-28942 Filed 11-12-96; 8:45 am]  
**BILLING CODE 6720-01-M**

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**[AC-50; OTS No. 0756]**

**Empire Federal Savings and Loan Association of Livingston, Livingston, Montana; Approval of Conversion Application**

Notice is hereby given that on October 30, 1996, the Director, Corporate Activities, Office of Thrift Supervision, or her designee, acting pursuant to delegated authority, approved the

application of Empire Federal Savings and Loan Association of Livingston, Livingston, Montana, to convert to the stock form of organization. Copies of the application are available for inspection at the Dissemination Branch, Office of Thrift Supervision, 1700 G Street, N.W., Washington, D.C. 20552, and the West Regional Office of Thrift Supervision, 1 Montgomery Street, Suite 400, San Francisco, California 94104.

Dated: November 6, 1996.

By the Office of Thrift Supervision.  
Nadine Y. Washington,  
*Corporate Secretary.*  
[FR Doc. 96-28941 Filed 11-12-96; 8:45 am]  
**BILLING CODE 6720-01-M**