

Estimated Burden Hours Per Recordkeeper: 3 hours.

Frequency of Response: Other.

Estimated Total Reporting Burden: 559,791 hours.

OMB Number: 1512-0474.

Recordkeeping Requirement ID Number: ATF REC 5130/5.

Type of Review: Extension.

Title: Principal Place of Business on Beer Labels.

Description: ATF regulations permit domestic brewers who operate more than one brewery to show as their address on labels and kegs of beer, their "principal place of business" address. This label option may be used in lieu of showing the actual place of production on the label or of listing all of the brewer's locations on the label.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 1,200.

Estimated Burden Hours Per Respondent: 0 hours.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 1 hour.

OMB Number: 1512-0490.

Form Number: ATF F 4473 (5300.24) Part I (LV) and ATF F 4473 (5300.25) Part II (LV).

Recordkeeping Requirement ID Number: ATF REC 7570/2.

Type of Review: Extension.

Title: Firearms Transaction Record Part I—Low Volume—Over-the-Counter (4473 LV Part I); and Firearms Transaction Record Part II—Low Volume—Intra-State Non-Over-the-Counter (4473 LV Part II).

Description: ATF Form 4473 LV Parts I and II is for use only by Federal firearms licenses disposing of 50 or fewer firearms per 12-month period. It is kept, at a licensee's option, in lieu of ATF F 4473 and records of acquisition and disposition.

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

Estimated Number of Recordkeepers: 5,000.

Estimated Burden Hours Per Recordkeeper: 6 minutes.

Frequency of Response: On occasion.

Estimated Total Recordkeeping Burden: 1,042 hours.

OMB Number: 1512-0520.

Form Number: ATF F 5300.35.

Type of Review: Extension.

Title: Statement of Intent to Obtain a Handgun.

Description: This form is used to establish the eligibility of the buyer to determine if the handgun sale is legal, prior to the actual delivery of the handgun. This form is retained by the

dealer for use by the Office of Enforcement in compliance inspections and criminal investigations. Implementing regulations are prescribed in 27 CFR 178.130.

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

Estimated Number of Respondents/Recordkeepers: 2,000,000.

Estimated Burden Hours Per Respondent/Recordkeeper: 6 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 478,300 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.

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DEPARTMENT OF THE TREASURY

Submission to OMB for Review; Comment Request

October 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: 1545-1098.

Regulation Project Number: TD 8418 Final (FI-91-86; FI-90-86; FI-90-91; and FI-1-90).

Type of Review: Extension.

Title: Arbitrage Restrictions on Tax-Exempt Bonds.

Description: This regulation requires state and local governmental issuers of tax-exempt bonds to rebate arbitrage profits earned on nonpurpose investments acquired with the bond proceeds. Issuers are required to submit a form with the rebate. The regulations provide for several elections, all of which must be in writing.

Respondents: Not-for-profit institutions, State, Local or Tribal Governments.

Estimated Number of Respondents/Recordkeepers: 3,100.

Estimated Burden Hours Per Respondent/Recordkeeper: 2 hours, 46 minutes.

Frequency of Response: On occasion, Other (at most every 5 years).

Estimated Total Reporting/Recordkeeping Burden: 8,550 hours.

OMB Number: 1545-1160.

Regulation Project Number: CO-93-90 Final.

Type of Review: Extension.

Title: Corporations; Consolidated Returns—Special Rules Relating to Dispositions and Deconsolidations of Subsidiary Stock.

Description: These regulations prevent elimination of corporate-level tax because of the operation of the consolidated returns investment adjustment rules. Statements are required for dispositions of a subsidiary's stock for which losses are claimed, for basis reductions within 2 years of the stock's deconsolidation, and for elections by the common parent to retain the NOL's of a disposed subsidiary.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 3,000.

Estimated Burden Hours Per Respondent: 2 hours.

Frequency of Response: Other (one time).

Estimated Total Reporting/Recordkeeping Burden: 6,000 hours.

OMB Number: 1545-1440.

Regulation Project Number: INTL-64-93 Final.

Type of Review: Extension.

Title: Conduit Arrangements Regulations.

Description: This document contains regulations relating to when the district director may recharacterize a financing arrangement as a conduit arrangement. Such recharacterization will affect the amount of withholding tax due on financing transactions that are part of the financing arrangement. These regulations will affect withholding agents and foreign investors.

Respondents: Business or other for-profit.

Estimated Number of Recordkeepers: 1,000.

Estimated Burden Hours Per Recordkeeper: 10 hours.

Estimated Total Recordkeeping Burden: 10,000 hours.

OMB Number: 1545-1449.

Regulation Project Number: IA-57-94.

Type of Review: Extension.

Title: Cash Reporting by Court Clerks.

Description: Section 60501(g) imposes a reporting requirement on criminal court clerks that receive more than \$10,000 in cash as bail. The IRS will use the information to identify individuals with large cash incomes. Clerks must also furnish the information to the United States Attorney for the jurisdiction in which the individual charged with the crime resides and to each person posting the bond whose name appears on Form 8300.

Respondents: Federal Government, State, Local or Tribal Government.

Estimated Number of Respondents: 250.

Estimated Burden Hours Per

Respondent: 30 minutes.

Frequency of Response: On occasion, Annually.

Estimated Total Reporting Burden: 125 hours.

OMB Number: 1545-1548.

Revenue Procedure Number: Revenue Procedure 97-40.

Type of Review: Extension.

Title: Late S Corporation Election Relief.

Description: Revenue Procedure 97-40 provides that taxpayers whose S corporation election was filed late (but was filed within 6 months of the statutory due date, and before a tax return is due for that taxable year) can obtain late S election relief by filing Form 2553 and attaching a statement explaining the reasonable cause for the failure to file a timely S corporation election.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 200.

Estimated Burden Hours Per

Respondent: 1 hour.

Frequency of Response: Other (must be done within 6 months of Form 2553's due date).

Estimated Total Reporting Burden: 200 hours.

OMB Number: 1545-1550.

Notice Number: Notice 97-45.

Type of Review: Extension.

Title: Highly Compensated Employee Definition.

Description: This notice provides guidance on the definition of a highly compensated employee within the meaning of section 14(q) of the Internal Revenue Code as simplified by section 1431 of the Small Business Job Protection Act of 1996, including an employer's option to make a top-paid group election under section 414(q)(1)(B)(ii).

Respondents: Business or other for-profit, Not-for-profit institutions.

Estimated Number of Recordkeepers: 218,683.

Estimated Burden Hours Per

Recordkeeper: 18 minutes.

Estimated Total Recordkeeping

Burden: 65,605 hours.

OMB Number: 1545-1551.

Revenue Procedure Numbers:

Revenue Procedures 97-36, 97-37, 97-38 and 97-39.

Type of Review: Extension.

Title: Changes in Methods of Accounting.

Description: The information collected in the four revenue procedures is required in order for the Commissioner to determine whether the taxpayer properly is requesting to change its method of accounting and the conditions of the change.

Respondents: Business or other for-profit, Individuals or households, Not-for-profit institutions, Farms.

Estimated Number of Respondents/Recordkeepers: 12,350.

Estimated Burden Hours Per

Respondent/Recordkeeper: 17 hours, 20 minutes.

Frequency of Response: On occasion, Annually.

Estimated Total Reporting/Recordkeeping Burden: 214,144 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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DEPARTMENT OF THE TREASURY

Submission to OMB for Review; Comment Request

October 9, 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: 1545-1222.

Form Number: IRS Forms 8628, 8635 and 9383.

Type of Review: Revision.

Title: Order Blank for Federal Income Tax Forms for "Plan Only" Accounts (8628); BPOL Order Blank for Federal Income Tax Forms (8635); and Fax Order Blank for BPOL Reorders (9383).

Description: These forms allow banks, post offices and libraries to distribute tax forms and publications to taxpayers at convenient locations. Participation is on a voluntary basis and done as a public service for the Internal Revenue Service.

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

Estimated Number of Respondents/Recordkeepers: 63,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Form	Time per response (minutes)
8628	3
8635	6
9383	6

Frequency of Response: Annually.

Estimated Total Reporting/

Recordkeeping Burden: 5,450 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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DEPARTMENT OF THE TREASURY

[Treasury Directive Number 12-26]

Delegation of Authority To Approve the Use of Cash for Official Travel

October 9, 1997.

1. **PURPOSE.** The purpose of this Directive is to delegate authority to heads of bureaus to approve all cash purchases of passenger transportation services.

2. **DELEGATION.** This Directive delegates to heads of bureaus, the Deputy Assistant Secretary (Administration), and the Inspector General, the authority to approve all