

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 October 21, 2002 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-1027.

Form Number: IRS Form 1120-PC.

Type of Review: Revision.

Title: U.S. Property and Casualty Insurance Company Income Tax Return. *Description:* Property and casualty insurance companies are required to file an annual return of income and pay the tax due. The data is used to insure that companies have correctly reported income and paid the correct tax.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 2,200.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—93 hr., 59 min.

Learning about the law or the form—34 hr., 25 min.

Preparing the form—57 hr., 57 min.

Copying, assembling, and sending the form to the IRS—5 hr., 54 min.

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 422,950 hours.

OMB Number: 1545-1028.

Regulation Project Number: INTL-941-86 NPRM and INTL-655-87 Temporary.

Type of Review: Extension.

Title: Passive Foreign Investment Companies.

Description: These regulations specify how U.S. persons who are shareholders of passive foreign investment companies (PFICs) make elections with respect to their PFIC stock.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 275,000.

Estimated Burden Hours Per Respondent: 25 minutes.

Frequency of Response: Annually, Other (one-time only).

Estimated Total Reporting Burden: 112,500 hours.

OMB Number: 1545-1424.

Form Number: IRS Form 1099-C.

Type of Review: Extension.

Title: Cancellation of Debt.

Description: Form 1099-C is used for reporting canceled debt, as required by section 6050P of the Internal Revenue Code. It is used to verify that debtors are correctly reporting their income.

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

Estimated Number of Respondents: 647,993.

Estimated Burden Hours Per Respondent: 10 minutes.

Frequency of Response: Monthly, Annually.

Estimated Total Reporting Burden: 110,159 hours.

OMB Number: 1545-1661.

Regulation Project Number: REG-106010-98 Final.

Type of Review: Extension.

Title: Qualified Lessee Construction Allowances for Short-term Leases.

Description: The regulations provide guidance with respect to § 110, which provides a safe harbor whereby it will be assumed that a construction allowance provided by a lessor to a lessee is used to construct or improve lessor property when long-term property is constructed or improved and used pursuant to a short-term lease. The regulations also provide a reporting requirement that ensures that both the lessee and lessor consistently treat the property subject to the construction allowance as a nonresidential real property owned by the lessor.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 10,000.

Estimated Burden Hours Per Respondent: 1 hour.

Frequency of Response: Annually.

Estimated Total Reporting Burden: 10,000 hours.

OMB Number: 1545-1793.

Revenue Procedure Number: Revenue Procedure 2002-43.

Type of Review: Extension.

Title: Determination of Substitute Agent for a Consolidated Group.

Description: The information is needed in order for (i) a terminating common parent of a consolidated group to notify the IRS that it will terminate and to designate another corporation to be the group's substitute agent, pursuant to Treasury Regulation § 1.1502-77(d)(1) or § 1.1502-77A(d); (ii) the remaining members of a consolidated group to designate a substitute agent pursuant to § 1.1502-77A(d); (iii) the default substitute agent to notify the IRS that it is the default substitute agent pursuant to § 1.1502-77(d)(2); or (iv) requests by a member of the group for the IRS to designate a substitute agent or replace a previously designated substitute agent. The IRS will use the information to determine whether to approve the designation (if approval is required), to designate a substitute agent, or to replace a substitute agent, and to change the IRS's records to reflect the name and other information about the substitute agent.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 200.

Estimated Burden Hours Per Respondent: 2 hours.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 400 hours.

Clearance Officer: Glenn Kirkland, (202) 622-3428, Internal Revenue Service, Room 6411-03, 1111 Constitution Avenue, NW., Washington, DC 20224.

OMB Reviewer: Joseph F. Lackey, Jr., (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,

Departmental Reports Management Officer.

[FR Doc. 02-23781 Filed 9-18-02; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

September 12, 2002.

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, Public Law 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.

DATES: Written comments should be received on or before October 21, 2002 to be assured of consideration.

Internal Revenue Service

OMB Number: 1545-1150.

Form Number: IRS Form 990-EZ.

Type of Review: Extension.

Title: Short Form Return of Organization Exempt from Income Tax.

Description: Form 990-EZ is needed to determine that the Internal Revenue Code section 501(a) tax-exempt organizations fulfill the operating conditions within the limitations of their tax exemption. IRS uses the information from this form to determine if the filers are operating within the rules of their exemption.

Respondents: Not-for-profit institutions.

Estimated Number of Respondents/Recordkeepers: 124,184.

*Estimated Burden Hours Per
Respondent/Recordkeeper:*

| Form/schedule | Recordkeeping | Learning about the law or the form | Preparing the form | Copying, assembling, and sending the form to the IRS |
|--|----------------------|---------------------------------------|----------------------|--|
| 990 | 98 hr., 17 min | 15 hr., 10 min | 21 hr., 10 min | 1 hr., 4 min. |
| 990-EZ | 28 hr., 56 min | 11 hr., 39 min | 14 hr., 30 min | 32 min. |
| Schedule A (990 or 990- EZ). | 50 hr., 13 min. | 9 hr., 26 min | 10 hr., 40 min | 0 |
| Schedule B (990, 990-EZ or 990-PF). | 4 hr., 46 min. | 1 hr., 23 min. | 1 hr., 31 min. | 0 |

Frequency of Response: Annually.
*Estimated Total Reporting/
Recordkeeping Burden:* 6,909,598 hours.
Clearance Officer: Glenn Kirkland,
(202) 622-3428, Internal Revenue
Service, Room 6411-03, 1111
Constitution Avenue, NW., Washington,
DC 20224.

OMB Reviewer: Joseph F. Lackey,
(202) 395-7316, Office of Management
and Budget, Room 10235, New
Executive Office Building, Washington,
DC 20503.

Mary A. Able,

Departmental Reports Management Officer.
[FR Doc. 02-23782 Filed 9-18-02; 8:45 am]

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DEPARTMENT OF THE TREASURY

Bureau of Alcohol, Tobacco and Firearms

Proposed Collection; Comment Request

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 Bureau of
Alcohol, Tobacco and Firearms within
the Department of the Treasury is
soliciting comments concerning the
Excise Tax Return—Alcohol and
Tobacco.

DATES: Written comments should be
received on or before November 18,
2002 to be assured of consideration.

ADDRESSES: Direct all written comments
to Bureau of Alcohol, Tobacco and
Firearms, Linda Barnes, 650
Massachusetts Avenue, NW.,
Washington, DC 20226, (202) 927-8930.

FOR FURTHER INFORMATION CONTACT:

Requests for additional information or
copies of the form(s) and instructions
should be directed to Wanda Burggraaf,
Revenue Operations Branch, 650
Massachusetts Avenue, NW.,
Washington, DC 20226, (202) 927-8198.

SUPPLEMENTARY INFORMATION:

Title: Excise Tax Return—Alcohol and
Tobacco.

OMB Number: 1512-0467.

Form Number: ATF F 5000.24.

Abstract: ATF is responsible for the
collection of the excise taxes on
distilled spirits, wine, beer, cigars
cigarettes, chewing tobacco, snuff, and
cigarette papers and tubes imposed by
Chapters 51 and 52 of Title 26 of the
United States Code. The information
requested on the form is necessary to
establish the taxpayers's identity, the
amount and type of taxes due, and the
amount of payments made.

Current Actions: ATF F 5000.24 has
been revised in the plain language
format. The form is more user-friendly
and is organized in a logical manner
that is clearly written in a visually
appealing style. The instructions have
been changed from a numeric system to
an alphabetical system. Several
instructions have been consolidated into
a chart format for easier reference.

Type of Review: Revision.

Affected Public: Business or other for-
profit.

Estimated Number of Respondents:
2,800.

*Estimated Total Annual Burden
Hours:* 35,280.

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.

Dated: September 11, 2002.

William T. Earle,

Assistant Director (Management) CFO.

[FR Doc. 02-23750 Filed 9-18-02; 8:45 am]

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DEPARTMENT OF THE TREASURY

Bureau of Alcohol, Tobacco and Firearms

Proposed Collection; Comment Request

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burden, invites the general public and
other Federal agencies to take this
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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 Bureau of
Alcohol, Tobacco and Firearms within
the Department of the Treasury is
soliciting comments concerning the
Excise Tax Return—Alcohol and
Tobacco (Puerto Rico).

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2002 to be assured of consideration.

ADDRESSES: Direct all written comments
to Bureau of Alcohol, Tobacco and
Firearms, Linda Barnes, 650
Massachusetts Avenue, NW.,
Washington, DC 20226, (202) 927-8930.

FOR FURTHER INFORMATION CONTACT:

Requests for additional information or