

*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. Written comments should address the accuracy of the burden estimates and ways to minimize burden including the use of automated collection techniques or the use of other forms of information technology, as well as other relevant aspects of the information collection request.

Approved: January 22, 1996.

Garrick R. Shear,

*IRS Reports Clearance Officer.*

[FR Doc. 96-1965 Filed 1-31-96; 8:45 am]

BILLING CODE 4830-01-U

### Agency Information Collection Activities; Comment Request

**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. Currently, the IRS is soliciting comments concerning an existing regulation, LR-115-72, Manufacturers Excise Taxes on Sporting Goods and Firearms and Other Administrative Provisions of Special Application to Manufacturers and Retailers Excise Taxes; Reporting and Recordkeeping Requirements.

**DATES:** Written comments should be received on or before April 1, 1996 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 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

#### SUPPLEMENTARY INFORMATION:

*Title:* Manufacturers Excise Taxes on Sporting Goods and Firearms and Other Administrative Provisions of Special Application to Manufacturers and Retailers Excise Taxes; Reporting and Recordkeeping Requirements.

*OMB Number:* 1545-0723.  
*Regulation Project Number:* LR-115-72, Final.

*Abstract:* Chapters 31 and 32 of the Internal Revenue Code impose excise taxes on the sale or use of certain articles. Section 6416 allows a credit or refund of the tax to manufacturers in certain cases. Section 6420, 6421, and 6427 allow credits or refunds of the tax to certain users of the articles.

*Current Actions:* There is no change to the collection of information in this existing regulation.

*Type of Review:* Extension of OMB approval.

*Affected Public:* All taxpayers.

*Estimated Number of Respondents:* 1,500,000

*Estimated Time per Respondent:* 19 minutes.

*Estimated Total Annual Burden*

*Hours:* 475,000.

*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. Written comments should address the accuracy of the burden estimates and ways to minimize burden including the use of automated collection techniques or the use of other forms of information technology, as well as other relevant aspects of the information collection request.

Approved: January 23, 1996.

Garrick R. Shear,

*IRS Reports Clearance Officer.*

[FR Doc. 96-1967 Filed 1-31-96; 8:45 am]

BILLING CODE 4830-01-U

### Agency Information Collection Activities; Comment Request

**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. Currently, the IRS is soliciting comments concerning an existing final regulation, CO-49-88, Limitations on Corporate Net Operating Loss.

**DATES:** Written comments should be received on or before April 1, 1996 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 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

#### SUPPLEMENTARY INFORMATION:

*Title:* Limitations on Corporate Net Operating Loss

*OMB Number:* 1545-1381.

*Regulation Project Number:* CO-49-88 Final.

*Abstract:* This regulation provides rules for the allocation of a loss corporation's taxable income or net operating loss between the periods before and after an ownership change under section 382 of the Code, including an election to make the allocation based on a closing of the books as of the change date.

*Current Actions:* There is no change to the collection of information in this existing regulation.

*Type of Review:* Extension of OMB approval.

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

*Estimated Number of Respondents:* 2,000.

*Estimated Time Per Respondent:* 6 minutes.

*Estimated Total Annual Burden*

*Hours:* 200.

*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. Written comments should address the accuracy of the burden estimates and ways to minimize burden including the use of automated collection techniques or the use of other forms of information technology, as well as other relevant aspects of the information collection request.

Approved: January 23, 1996.

Garrick R. Shear,

*IRS Reports Clearance Officer.*

[FR Doc. 96-1968 Filed 1-31-96; 8:45 am]

BILLING CODE 4830-01-U

### Office of the Comptroller of the Currency

#### Information Collection Submitted to OMB for Review

**AGENCY:** Office of the Comptroller of the Currency, Treasury.

**ACTION:** Notice of information collection submitted to OMB for review and