

Production, Storage, and Disposition, and Supporting Data by Licensed Explosives Manufacturers, and Manufacturers (Limited).

*Description:* These records, prepared by explosives manufacturers and explosives manufacturers (Limited) provide ATF with the ability to trace explosives used in crime.

*Respondents:* Business or other for-profit.

*Estimated Number of Recordkeepers:* 1,053.

*Estimated Burden Hours Per Recordkeeper:* 15 minutes.

*Frequency of Response:* Weekly.

*Estimated Total Recordkeeping Burden:* 68,835 hours.

*OMB Number:* 1512-0467.

*Form Number:* ATF 5000.24.

*Type of Review:* Extension.

*Title:* Excise Tax Return—Alcohol and Tobacco.

*Description:* Businesses report their Federal excise tax liability on distilled spirits, wine, beer, tobacco products, cigarette papers and tubes on ATF F 5000.24. ATF needs this form to identify the taxpayer and to determine the amount and type of taxes due and paid.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 2,800.

*Estimated Burden Hours Per Respondent:* 42 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 35,280 hours.

*OMB Number:* 1512-0497.

*Form Number:* ATF F 5000.25.

*Type of Review:* Extension.

*Title:* Excise Tax Return—Alcohol and Tobacco (Puerto Rico).

*Description:* Businesses in Puerto Rico report their Federal excise tax liability on distilled spirits, wine, beer, tobacco products, cigarette papers and tubes on ATF F 5000.24. ATF needs this form to identify the taxpayer and to determine the amount and type of taxes due and paid.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 30.

*Estimated Burden Hours Per Respondent:* 15 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 130 hours.

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

*OMB Reviewer:* Milo Sunderhauf, (202) 395-7340, Office of Management

and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,

*Departmental Reports Management Officer.*  
[FR Doc. 96-12430 Filed 5-16-96; 8:45 am]

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### Submission to OMB for Review; Comment Request

May 9, 1996.

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.

Internal Revenue Service (IRS)

*OMB Number:* 1545-1005.

*Regulation ID Number:* PS-62-87

Final.

*Type of Review:* Extension.

*Title:* Low-Income Housing Credit for Federally-Assisted Buildings.

*Description:* The rule requires the taxpayer (low-income building owner) to seek a waiver in writing from the IRS concerning low-income buildings acquired during a special 10-year period in order to avert a claim against a Federal mortgage insurance fund.

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

*Estimated Number of Respondents:* 1,000.

*Estimated Burden Hours Per Respondent:* 3 hours.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 3,000 hours.

*OMB Number:* 1545-1011.

*Regulation ID Number:* Notice 87-61, LR-130-86 Announcement.

*Type of Review:* Extension.

*Title:* Long-Term Contracts; Methods of Accounting Under Tax Reform.

*Description:* These reporting requirements are necessary to permit taxpayers to change their methods of accounting for long-term contracts to comply with section 460 of the Internal Revenue Code.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 5,000.

*Estimated Burden Hours Per Respondent:* 5 hours.

*Frequency of Response:* Other (for the first taxable year the taxpayer changes its method).

*Estimated Total Reporting Burden:* 25,000 hours.

*OMB Number:* 1545-1244.

*Regulation ID Number:* PS-39-89 NPRM.

*Type of Review:* Extension.

*Title:* Limitation on Passive Activity Losses and Credits—Treatment of Self-Charged Items of Income and Expense.

*Description:* The IRS will use this information to determine whether the entity has made a proper timely election and to determine that taxpayers are complying with the election in the taxable year of the election and subsequent taxable years.

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

*Estimated Number of Respondents:* 1,000.

*Estimated Burden Hours Per Respondent:* 6 minutes.

*Frequency of Response:* Other (first taxable year that entity seeks to make election).

*Estimated Total Reporting Burden:* 100 hours.

*Clearance Officer:* Garrick Shear (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

*OMB Reviewer:* Milo Sunderhauf (202) 395-7340, 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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### Submission to OMB for Review; Comment Request

May 10, 1996.

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.