

Approved: July 29, 1996.  
Garrick R. Shear,  
*IRS Reports Clearance Officer.*  
[FR Doc. 96-20151 Filed 8-6-96; 8:45 am]  
BILLING CODE 4830-01-U

### Proposed Collection; Comment Request for Form 8846

**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 Form 8846, Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips.

**DATES:** Written comments should be received on or before October 7, 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 form and instructions should be directed to Martha R. Brinson, (202) 622-3869, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

#### SUPPLEMENTARY INFORMATION:

*Title:* Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips.

*OMB Number:* 1545-1414.

*Abstract:* Employers in food or beverage establishments where tipping is customary can claim an income tax credit for the amount of social security and Medicare taxes paid (employer's share) on tips employees reported, other than on tips used to meet the minimum wage requirement. Form 8846 is used by employers to claim the credit and by IRS to verify that the credit is computed correctly.

*Current Actions:* Part II of Form 8846, Tax Liability Limit, has been revised

extensively. All of the computations are now made on the form and in logical order following the provisions of Internal Revenue Code sections 38 and 45B. The revisions include: Deleting line 8f, Orphan drug credit because it expired; adding new line 10, Alternative minimum tax, and new line 14, Enter the greater of line 12 or line 13.

*Type of Review:* Revision of a currently approved collection.

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

*Estimated Number of Respondents:* 11,250.

*Estimated Time Per Respondent:* 7 hr., 10 min.

*Estimated Total Annual Burden Hours:* 80,663.

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: July 25, 1996.  
Garrick R. Shear,  
*IRS Reports Clearance Officer.*  
[FR Doc. 96-20152 Filed 8-6-96; 8:45 am]  
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### Office of Thrift Supervision

[AC-40; OTS No. 04985]

### Chester Savings Bank, FSB, Chester, Illinois; Approval of Conversion Application

Notice is hereby given that on July 24, 1996, the Director, Corporate Activities, Office of Thrift Supervision, or her designee, acting pursuant to delegated authority, approved the application of Chester Savings Bank, FSB, Chester, Illinois, 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, DC 20552, and the Central Regional Office, Office of Thrift Supervision, 200 West Madison Street, Suite 1300, Chicago, Illinois 60606.

Dated: August 1, 1996.

By the Office of Thrift Supervision,  
Nadine Y. Washington,  
*Corporate Secretary.*  
[FR Doc. 96-20032 Filed 8-6-96; 8:45 am]  
BILLING CODE 6720-01-M

[AC-41; OTS No. 05053]

### Home Federal Savings and Loan Association of Elgin, Elgin, Illinois; Approval of Conversion Application

Notice is hereby given that on July 25, 1996, the Director, Corporate Activities, Office of Thrift Supervision, or her designee, acting pursuant to delegated authority, approved the application of Home Federal Savings and Loan Association of Elgin, Elgin, Illinois, 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, NW., Washington, DC 20552, and the Central Regional Office, Office of Thrift Supervision, 200 West Madison Street, Suite 1300, Chicago, Illinois 60606.

Dated: August 1, 1996.

By the Office of Thrift Supervision,  
Nadine Y. Washington,  
*Corporate Secretary.*  
[FR Doc. 96-20031 Filed 8-6-96; 8:45 am]  
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