

Recordkeeping—5 hr., 30 min.
Learning about the law or the form—
1 hr., 29 min.
Preparing and sending the form to the
IRS—1 hr., 39 min.

Frequency of Response: On occasion.
*Estimated Total Reporting/
Recordkeeping Burden:* 3,992 hours.
OMB Number: 1545-1414.
Form Number: IRS Form 8846.
Type of Review: Revision.
Title: Credit for Employer Social
Security and Medicare Taxes Paid on
Certain Employee Tips.

Description: 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, other than tips used to
meet the minimum wage requirements.

Respondents: Business or other for-
profit.

*Estimated Number of Respondents/
Recordkeepers:* 11,250.

*Estimated Burden Hours Per
Respondent/Recordkeeper:*

Recordkeeping—6 hr., 28 min.
Learning about the law or the form—
18 min.
Preparing and sending the form to the
IRS—25 min.

Frequency of Response: Annually.
*Estimated Total Reporting/
Recordkeeping Burden:* 80,663 hours.
Clearance Officer: Garrick Shear (202)
622-3869, Internal Revenue Service,
Room 5571, 1111 Constitution
Avenue, N.W., Washington, DC
20224.
OMB Reviewer: Alexander T. Hunt (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. 96-26860 Filed 10-18-96; 8:45 am]
BILLING CODE 4830-01-P

Customs Service

[T.D. 96-75]

**Cancellation of Customs Broker
License**

AGENCY: U.S. Customs Service,
Department of the Treasury.
ACTION: Cancellation of License.

SUMMARY: Notice is hereby given that,
pursuant to 19 CFR 111.51(a), the
following Customs broker license has
been canceled due to the death of the
broker. This license was issued in the
Port of New York.

Name	License No.
Thomas G. Coscette	6489

Dated: October 15, 1996.
Philip Metzger,
Director, Trade Compliance.
[FR Doc. 96-26840 Filed 10-18-96; 8:45 am]
BILLING CODE 4820-02-M

Internal Revenue Service

**Proposed Collection; Comment
Request for Tip Reporting Alternative
Commitment (Hairstyling Industry)**

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 a Tip
Reporting Alternative Commitment
(Hairstyling Industry).

DATES: Written comments should be
received on or before December 20, 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 5569, 1111 Constitution
Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Tip Reporting Alternative
Commitment (Hairstyling Industry).
OMB Number: To be assigned later.

Abstract: Information is required by
the Internal Revenue Service in its
compliance efforts to assist employers
and their employees in understanding
and complying with Internal Revenue
Code section 6053(a), which requires
employees to report all their tips
monthly to their employers.

Current Actions: This is a new
collection of information.

Type of Review: New OMB approval.
Affected Public: Business or other for-
profit organizations.

Estimated Number of Respondents:
3,200.

Estimated Time Per Respondent: The
estimated annual burden per
respondent/recordkeeper varies from 12
hours to 51 hours, depending on
individual circumstances, with an
estimated average of 15 hours.

*Estimated Total Annual Burden
Hours:* 47,733.

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: October 15, 1996.
Garrick R. Shear,
IRS Reports Clearance Officer.
[FR Doc. 96-26942 Filed 10-18-96; 8:45 am]
BILLING CODE 4830-01-U

**Proposed Collection; Comment
Request for Tip Rate Determination
Agreement (Gaming Industry)**

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