

*Frequency of Response:* Annually.  
*Estimated Total Recordkeeping Burden:* 630,000 hours.

*OMB Number:* 1545-1210.

*Form Number:* IRS Form 8379.

*Type of Review:* Revision.

*Title:* Injured Spouse Claim and Allocation.

*Description:* A non-obligated spouse may file Form 8379 to request the non-obligated spouse's share of a joint income tax refund that would otherwise be applied to the past-due obligation owed to a state or federal agency by the other spouse.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 200,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—13 min.; Learning about the law or the form—8 min.; Preparing the form—56 min.; Copying, assembling, and sending the form to the IRS—31 min.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 362,000 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) 395-7860, 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 for OMB Review; Comment Request

November 21, 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.

U.S. Customs Service (CUS)

*OMB Number:* 1515-0120.

*Form Number:* None.

*Type of Review:* Extension.

*Title:* Commercial Invoice.

*Description:* The collection of Commercial Invoices is necessary for the proper assessment of Customs duties. The invoice(s) is attached to the CF 7501. The information which is supplied by the foreign shipper is used to ensure compliance with statutes and regulations.

*Respondents:* Business or other for-profit, individuals or households, not-for-profit institutions.

*Estimated Number of Respondents:* 14,000,000.

*Estimated Burden Hours Per Respondent:* 10 seconds.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 84,000 hours.

*Clearance Officer:* J. Edgar Nichols (202) 927-1426, U.S. Customs Service, Printing and Records Management Branch, Room 6216, 1301 Constitution Avenue, N.W., Washington, DC 20229.

*OMB Reviewer:* Alexander T. Hunt (202) 395-7860, Office of Management and Budget, Room 10202, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,

*Departmental Reports Management Officer.*

[FR Doc. 96-31020 Filed 12-5-96; 8:45 am]

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### Submission to OMB for Review; Comment Request

November 22, 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:* 1545-1018.

*Regulation Project Numbers:* FI-27-89 Final and FI-61-91 Final.

*Type of Review:* Extension.

*Title:* Real Estate Mortgage Investment Conduits; Reporting Requirements and Other Administrative Matters (FI-27-89); and Allocation of Allocable Investment Expense; Original Issue Discount Reporting Requirements (FI-61-91).

*Description:* The regulations prescribe the manner in which an entity elects to be taxed as a real estate mortgage

investment conduit (REMIC) and the filing requirements for REMICs and certain brokers.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 655.

*Estimated Burden Hours Per Respondent:* 1 hour, 30 minutes.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 978 hours.

*OMB Number:* 1545-1146.

*Regulation Project Number:* PS-54-89 Final.

*Type of Review:* Extension.

*Title:* Applicable Conventions Under the Accelerated Cost Recovery System.

*Description:* The regulations describe the time and manner of making the notation required to be made on Form 4562 under certain circumstances when the taxpayer transfers property in certain non-recognition transactions. The information is necessary to monitor compliance with the section 168 rules.

*Respondents:* Business or other for-profit, farms.

*Estimated Number of Respondents:* 700.

*Estimated Burden Hours Per Respondent:* 6 minutes.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 70 hours.

*OMB Number:* 1545-1425.

*Regulation Project Number:* PS-55-93 Temporary and NPRM.

*Type of Review:* Extension.

*Title:* Certain Elections for Intangible Property.

*Description:* The information is required by the IRS to aid it in administering the law and preventing manipulation. The information will be used to verify that a taxpayer is properly reporting its amortization and income taxes. The likely respondents are businesses or other for-profit institutions.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 100.

*Estimated Burden Hours Per Respondent:* 1 hour.

*Frequency of Response:* Other (once, 1993 tax return).

*Estimated Total Reporting Burden:* 100 hours.

*OMB Number:* 1545-1497.

*Form Number:* IRS Form 8837.

*Type of Review:* Extension.

*Title:* Adoption of Revenue Procedure Model Amendments.

*Description:* Form 8837 will act as a transmittal document and will be used by sponsors of "master or prototype" plans, regional prototype plans, and