

under section 42 of the Act of July 5, 1946, as amended (15 U.S.C. 1124), of the trade name "A. J. & W. Incorporated," was published in the Federal Register (61 FR 48206). The notice advised that before final action was taken on the application, consideration would be given to any relevant data, views, or arguments submitted in writing by any person in opposition to the recordation and received not later than November 2, 1996. No responses were received in opposition to the notice. Accordingly, as provided in section 133.14, Customs Regulations (19 CFR 133.14), the name "A.J.&W. INCORPORATED," is recorded as the trade name used by A. J. & W. Incorporated, a corporation organized under the laws of Hawaii, located at 565 Kokea Street, Building G2-4, Honolulu, Hawaii 96817. The trade name is used in connection with towels, footwears, bags, luggage, mugs, straw beach mats, kitchen accessory set, luggage accessories, jewelry bags, ornamental wood stands, bath gift sets, pua shell souvenir line, fans, ashtrays and general souvenir items.

**EFFECTIVE DATE:** December 23, 1996.

**FOR FURTHER INFORMATION CONTACT:** Delois P. Johnson, Intellectual Property Rights Branch, 1301 Constitution Avenue, NW., (Franklin Court), Washington, D.C. 20229 (202 482-6960).

Dated: December 17, 1996.

John F. Atwood,

Chief, Intellectual Property Rights Branch.

[FR Doc. 96-32421 Filed 12-20-96; 8:45 am]

BILLING CODE 4820-02-P

## Internal Revenue Service

[IA-74-93]

### Proposed Collection; Comment Request for Regulation Project

**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 an existing regulation, IA-74-93 (TD 8623), Substantiation Requirement for Certain Contributions (§ 1.170A-13).

**DATES:** Written comments should be received on or before February 21, 1997 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:* Substantiation Requirement for Certain Contributions.

*OMB Number:* 1545-1431.

*Regulation Project Number:* IA-74-93.

*Abstract:* These regulations provide that, for purposes of substantiation for certain charitable contributions, consideration does not include de minimis goods or services. It also provides guidance on how taxpayers may satisfy the substantiation requirement for contributions of \$250 or more.

*Current Actions:* There is no change to this existing regulation.

*Type of Review:* Extension of OMB approval.

*Affected Public:* Individuals or households, business or other for-profit organizations, and non-profit institutions.

*Estimated Number of Respondents:* 16,000.

*Estimated Time Per Respondent:* 3 hours, 13 minutes.

*Estimated Total Annual Burden Hours:* 51,500.

*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: December 17, 1996.

Garrick R. Shear,

IRS Reports Clearance Officer.

[FR Doc. 96-32522 Filed 12-20-96; 8:45 am]

BILLING CODE 4830-01-P

[IA-14-91]

### Proposed Collection; Comment Request for Regulation Project

**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 an existing final regulation, IA-14-91 (TD 8454), Adjusted Current Earnings (§ 1.56(g)-1).

**DATES:** Written comments should be received on or before February 21, 1997 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:* Adjusted Current Earnings.

*OMB Number:* 1545-1233.

*Regulation Project Number:* IA-14-91.

*Abstract:* Section 1.56(g)-1(r) of the regulation sets forth rules pursuant to