

## Financial Crimes Enforcement Network

### Privacy Act of 1974, as Amended, System of Records; Correction

**AGENCY:** Departmental Offices, Treasury.  
**ACTION:** Correction.

**SUMMARY:** In notice document 97-605 beginning on page 1489 in the issue of Friday, January 10, 1997, make the following correction: On page 1490 in the second column, a portion of the sentence describing the third routine use was dropped. The sentence currently reads: "The third proposed new in computer matching with requesting Federal and State agencies under agreements approved in accordance with the Privacy Act." This should be changed to read: "The third proposed new routine use, which would be added as routine use number (5), will permit FinCEN to participate in computer matching with requesting Federal and State agencies under agreements approved in accordance with the Privacy Act."

Date: February 3, 1997.

Alex Rodriguez,  
Deputy Assistant Secretary (Administration).

[FR Doc. 97-3563 Filed 2-12-97; 8:45 am]

Billing Code: 4810-25-F

## Internal Revenue Service

[CO-30-92]

### 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, CO-30-92 (TD 8560), Consolidated Returns—Stock Basis and Excess Loss Accounts, Earnings and Profits, Absorption of Deductions and Losses, Joining and Leaving Consolidated Groups, Worthless Stock Loss, Nonapplicability of Section 357(c). (§§ 1.1502-31, 1.1502-32, 1.1502-33, 1.1502-76).

**DATES:** Written comments should be received on or before April 14, 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:* Consolidated Returns—Stock Basis and Excess Loss Accounts, Earnings and Profits, Absorption of Deductions and Losses, Joining and Leaving Consolidated Groups, Worthless Stock Loss, Nonapplicability of Section 357(c).

*OMB Number:* 1545-1344.

*Regulation Project Number:* CO-30-92.

*Abstract:* These regulations amend the consolidated return investment adjustment system, including the rules for earnings and profits and excess loss accounts. In addition, the regulations provide special rules for allocating consolidated income tax liability among members and modify the method for allocating income when a corporation enters or leaves a consolidated group.

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

*Type of Review:* Extension of OMB approval.

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

*Estimated Number of Respondents:* 52,049.

*Estimated Time Per Respondent:* 22 minutes.

*Estimated Total Annual Burden Hours:* 18,600.

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: February 7, 1997.

Garrick R. Shear,

IRS Reports Clearance Officer.

[FR Doc. 97-3656 Filed 2-12-97; 8:45 am]

BILLING CODE 4830-01-U

## Office of Thrift Supervision

[AC-1; OTS Nos. H-2158 and 02438]

### Cumberland Mountain Bancshares, M.H.C., Middlesboro, Kentucky; Approval of Conversion Application

Notice is hereby given that on January 30, 1997, the Director, Corporate Activities, Office of Thrift Supervision, or her designee, acting pursuant to delegated authority, approved the application of Cumberland Mountain Bancshares, M.H.C., Middlesboro, Kentucky, 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, D.C. 20552, and the Central Regional Office, Office of Thrift Supervision, 200 West Madison Street, Suite 1300, Chicago, Illinois 60606.

Dated: February 10, 1997.

By the Office of Thrift Supervision.

Nadine Y. Washington,

Corporate Secretary.

[FR Doc. 97-3594 Filed 2-12-97; 8:45 am]

BILLING CODE 6720-01-M

[AC-2; OTS No. 4229]

### Guaranty Savings and Homestead Association, Metairie, Louisiana; Approval of Conversion Application

Notice is hereby given that on February 7, 1997, the Director, Corporate Activities, Office of Thrift Supervision, or her designee, acting pursuant to delegated authority, approved the application of Guaranty