

DATES: Written comments should be received on or before April 15, 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 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: Notice Concerning Fiduciary Relationship.

OMB Number: 1545-0013.

Form Number: 56.

Abstract: Form 56 is used to inform the IRS that a person is acting for another person in a fiduciary capacity so that the IRS may mail tax notices to the fiduciary concerning the person for whom he/she is acting. The data is used to ensure that the fiduciary relationship is established or terminated and to mail or discontinue mailing designated tax notices to the fiduciary.

Current Actions: There are no changes being made to the form at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations and individuals or households.

Estimated Number of Respondents: 25,000.

Estimated Time Per Respondent: 11 hr., 43 min.

Estimated Total Annual Burden Hours: 292,800.

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 5, 1997.

Garrick R. Shear,

IRS Reports Clearance Officer.

[FR Doc. 97-3814 Filed 2-13-97; 8:45 am]

BILLING CODE 4830-01-U

Proposed Collection; Comment Request for Form 6765

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 6765, Credit for Increasing Research Activities.

DATES: Written comments should be received on or before April 15, 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 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 Increasing Research Activities.

OMB Number: 1545-0619.

Form Number: 6765.

Abstract: IRC section 38 allows a credit against income tax (Determined under IRC section 41) for an increase in research activities in a trade or business.

Form 6765 is used by businesses and individuals engaged in a trade or business to figure and report the credit. The data is used to verify that the credit claimed is correct.

Current Actions: There are no changes being made to the form at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations and individuals.

Estimated Number of Respondents: 13,000.

Estimated Time Per Respondent: 18 hr., 37 min.

Estimated Total Annual Burden Hours: 241,930.

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 5, 1997.

Garrick R. Shear,

IRS Reports Clearance Officer.

[FR Doc. 97-3815 Filed 2-13-97; 8:45 am]

BILLING CODE 4830-01-U

Privacy Act of 1974, as amended; System of Records

AGENCY: Internal Revenue Service, Treasury.

ACTION: Notice of Proposed Amendment to a Privacy Act System of Records.

SUMMARY: In accordance with the requirements of the Privacy Act of 1974, 5 U.S.C. 552a, the Treasury Department, Internal Revenue Service (Service), gives notice of a proposed amendment to the system of records entitled "Assault and Threat Investigation Files—Treasury/IRS 60.001." This system notice was last published in its entirety in the Federal Register, Vol. 60, No. 217, page 56834, November 9, 1995.

DATES: Comments must be received no later than March 17, 1997. The alteration to the system of records will be effective March 26, 1997, unless comments are received which result in a contrary determination.

FOR FURTHER INFORMATION CONTACT: Mr. Brian C. Dwyer, Office of the Chief Inspector, 1401 Wilson Boulevard, Suite 800, Arlington, VA 22209, Telephone: (703) 235-0625. This is not a toll—free number.

SUPPLEMENTARY INFORMATION:

The Potentially Dangerous Taxpayer (PDT) program was established in 1984 as a tool to identify individuals and groups espousing violence against the Service employees engaged in the performance of their official duties. The purpose of this amendment is to clarify certain existing criteria and add additional criteria by which taxpayers are designated as potentially dangerous.

This system of records includes individuals who attempt to interfere with the administration of internal revenue laws through assaults, threats, or forcible interference of any officer or employee while discharging the official duties of his/her position. Among such individuals are those designated as potentially dangerous, based on verifiable evidence or information which falls within any of the revised five criteria.

The Service is authorized to investigate attempts to interfere with the administration of internal revenue laws through assaults, threats, or forcible interference. The Service is permitted to collect and maintain information that concerns individuals involved in efforts to disrupt tax administration, by various means, including actual as well as potential assaults and threats directed against Service employees.

The addition of new criteria by which taxpayers are designated as potentially dangerous can be expected to increase the number of individuals who are covered by this system of records. The new criteria will permit designation as potentially dangerous for those individuals who attempt to interfere with the administration of the internal revenue laws by threatening, assaulting, or intimidating members of Service employees' immediate families, and those individuals who are active members of groups that advocate violence against Federal employees where advocating such violence could reasonably be understood to threaten the safety of Service employees and impede the performance of their official duties. The system of record notice is also revised to add a reference to the Manager's Security Handbook, IRM 1(16)12, with respect to the safeguard requirements for paper storage of records.

Because the changes can be expected to increase the number of individuals covered by the PDT program and therefore the number of individuals included within this system, a report has been submitted to Congress and the Office of Management and Budget (OMB), pursuant to OMB Circular A-130.

The system of records identified as Assault and Threat Investigation Files—Treasury/IRS 60.001, as set forth in the Federal Register, 60 FR 56834 dated November 9, 1995, is amended as follows:

Treasury/IRS—60.001

SYSTEM NAME:

Assault and Threat Investigation Files—Treasury/IRS.

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CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Individuals attempting to interfere with the administration of internal revenue laws through assaults, threats, or forcible interference of any officer or employee while discharging the official duties of his/her position, including individuals designated as potentially dangerous taxpayers (PDTs), based on verifiable evidence or information that fit any of the following five criteria: (1)

Individuals who assault employees or members of their immediate families; (2) Individuals who attempt to intimidate or threaten employees or members of their immediate families through specific threats of bodily harm, a show of weapons, the use of animals, or through other specific threatening or intimidating behavior; (3) Individuals who are active members of groups that advocate violence against Internal Revenue Service employees specifically, or against Federal employees generally where advocating such violence could reasonably be understood to threaten the safety of Service employees and impede the performance of their official duties; (4) Individuals who have committed the acts set forth in any of the above criteria, but whose acts have been directed against employees of other governmental agencies at Federal, state, county, or local levels; and (5) Individuals who are not designated as potentially dangerous taxpayers through application of the above criteria, but who have demonstrated a clear propensity toward violence through act (s) of violent behavior within the five—year period immediately preceding the time of designation as potentially dangerous.

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SAFEGUARDS:

Access controls will not be less than those provided by the Manager's Security Handbook, IRM 1(16)12. The records are accessible to Inspection personnel on a need—to—know basis, all of whom have been the subject of a background investigation. Disclosure of information through remote terminals is restricted through the use of passwords and sign—on protocols which are periodically changed; these terminals are accessible only to authorized persons.

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Dated: February 3, 1997.
Alex Rodriguez,
Deputy Assistant Secretary (Administration).
[FR Doc. 97-3689 Filed 2-13-97; 8:45 am]
BILLING CODE: 4810-30-F