

*Clearance Officer:* Garrick Shear (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, NW, 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.*

[FR Doc. 97-5607 Filed 3-6-97; 8:45 am]

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### Submission to OMB for Review; Comment Request

February 28, 1997.

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:* 1545-1505.

*Form Number:* IRS Form 8820.

*Type of Review:* Extension.

*Title:* Orphan Drug Credit.

*Description:* Filers use this form to elect to claim the orphan drug credit, which is 50% of the qualified clinical testing expenses paid or incurred with respect to low or unprofitable drugs for rare diseases and conditions, as designated under section 526 of the Federal Food, Drug, and Cosmetic Act.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 20.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—5 hours, 44 minutes.

Learning about the law or the form—1 hour, 17 minutes.

Preparing and sending the form to the IRS—1 hour, 26 minutes.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 169 hours.

*OMB Number:* 1545-1508.

*Form Number:* IRS Form 8851.

*Type of Review:* Extension.

*Title:* Summary of Medical Savings Accounts.

*Description:* This form will be used by the IRS to determine whether numerical

limits set forth in section 220(j)(1) have been exceeded.

*Respondents:* Business or other for-profit.

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

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—3 hours, 51 minutes.

Learning about the law or the form—6 minutes.

Preparing, copying, and sending the form to the IRS—10 minutes.

*Frequency of Response:* Annually, Other (additional report for 1997).

*Estimated Total Reporting/Recordkeeping Burden:* 1,540,000 hours.

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### Office of the Comptroller of the Currency

#### Proposed Collection; Comment Request

**AGENCY:** Office of the Comptroller of the Currency (OCC), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The OCC, 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. Currently, the OCC is soliciting comments concerning an information collection titled Leasing (12 CFR 23).

**DATES:** Written comments should be submitted by May 6, 1997.

**ADDRESSES:** Direct all written comments to the Communications Division, Attention: 1557-0206, Third Floor, Office of the Comptroller of the Currency, 250 E Street, SW, Washington, DC 20219. In addition, comments may be sent by facsimile transmission to (202) 874-5274, or by electronic mail to REGS.COMMENTS@OCC.TREAS.GOV.

#### FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the collection may be obtained by contacting Jessie Gates or Dionne Walsh, (202) 874-5090, Legislative and Regulatory Activities Division (1557-0206), Office of the Comptroller of the Currency, 250 E Street, SW, Washington, DC 20219.

#### SUPPLEMENTARY INFORMATION:

*Title:* Leasing (12 CFR 23).

*OMB Number:* 1557-0206.

*Form Number:* None.

*Abstract:* National banks need these information collections to ensure that they conduct their operations in a safe and sound manner and in accordance with Federal banking statutes and regulations. These information collections also provide needed information for examiners and protections for banks. The OCC uses this information to verify compliance.

*Type of Review:* Renewal of OMB approval.

*Affected Public:* Businesses or other for-profit.

*Number of Respondents:* 660.

*Total Annual Responses:* 710.

*Frequency of Response:* Occasional.

*Total Annual Burden Hours:* 1,820.

**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 has 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; and

(d) Ways to minimize the burden of the collection on respondents, including through the use of automated collection techniques or other forms of information technology; and

(e) Estimates of capital of startup costs and costs of operation, maintenance, and purchase of services to provide information.

Dated: March 3, 1997.

Karen Solomon,

*Director, Legislative and Regulatory Activities Division.*

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