

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: July 18, 1997.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

[FR Doc. 97-19701 Filed 7-25-97; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request For Letter 109C

**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, Pub. L. 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Letter 109C, Return Requesting Refund Unlocatable or Not Filed; Send Copy.

**DATES:** Written comments should be received on or before September 26, 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:* Return Requesting Refund Unlocatable or Not Filed; Send Copy.

*OMB Number:* 1545-0393.

*Form Number:* Letter 109C.

**Abstract:** If a taxpayer inquires about not receiving a refund and no return is found, this letter is sent requesting the taxpayer to file another return. The taxpayer must complete an affidavit stating that if they receive a second refund check, it will be returned to the IRS.

**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:** Individuals or households, business or other for-profit organizations, and not-for-profit institutions.

**Estimated Number of Respondents:** 18,223.

**Estimated Time Per Respondent:** 5 minutes.

**Estimated Total Annual Burden Hours:** 1,513.

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: July 22, 1997.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Office of Thrift Supervision

#### Submission for OMB Review; Comment Request

July 22, 1997.

The Office of Thrift Supervision (OTS) has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Pub. L. 104-13. Copies of the submission(s) may be obtained by calling the OTS Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the OTS Clearance Officer, Office of Thrift Supervision, 1700 G Street, NW., Washington, D.C. 20552.

**Dates:** Written comments should be received on or before August 27, 1997 to be assured of consideration.

**OMB Number:** 1550-0025.

**Form Number:** OTS Forms 1584, 1585, 1589.

**Type of Review:** Extension of an already approved collection.

**Title:** Purchase of Branch Office(s) and/or Transfer of Assets/Liabilities.

**Description:** Information provided to the OTS is evaluated to determine whether the proposed assumption of liabilities and/or transfer of asset transactions complies with applicable laws, regulations and policy and will not have an adverse effect on the Savings Association Insurance Fund.

**Respondents:** Savings and Loan Associations and Savings Banks Holding Companies.

**Estimated Number of Respondents:** 127.

**Estimated Burden Hours Per Respondent:** 1 hour on average.

**Frequency of Response:** 1 per application.

**Estimated Total Respondents Burden:** 140 hours.

**Clearance Officer:** Colleen M. Devine, (202) 906-6025, Office of Thrift Supervision, 1700 G Street, NW., Washington, D.C. 20552.

**OMB Reviewer:** Alexander Hunt, (202) 395-7860, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, D.C. 20503.

**Catherine C.M. Teti,**

*Director, Records Management and Information Policy.*

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