

the use of automated collection techniques or other forms of information technology.

**Robert A. Knisely,**

*Deputy Director, Bureau of Transportation Statistics.*

[FR Doc. 97-23195 Filed 8-29-97; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Submission to OMB for Review; Comment Request

August 12, 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:* 1545-0940.

*Regulation Project Number:* LR-185-84 Final.

*Type of Review:* Extension.

*Title:* Election of \$10 Million Limitation on Exempt Small Issues of Industrial Development Bonds; Supplemental Capital Expenditure Statements.

*Description:* The regulations liberalize the procedure by which the state or local government issuer of an exempt small issue of tax-exempt bonds elects the \$10 million limitation upon the size of such issue and delete the requirement to file certain supplemental capital expenditure statements.

*Respondents:* State, Local or Tribal Government.

*Estimated Number of Recordkeepers:* 10,000.

*Estimated Burden Hours Per Recordkeeper:* 6 minutes.

*Estimated Total Recordkeeping Burden:* 1,000 hours.

*OMB Number:* 1545-0945.

*Regulation Project Number:* FI-255-82 (NPRM and Temporary).

*Type of Review:* Extension.

*Title:* Registration Requirements with Respect to Debt Obligations.

*Description:* The rule requires an issuer of a registration-required obligation and any person holding the obligation as a nominee or custodian on behalf of another to maintain ownership

records in a manner which will permit examination by the IRS in connection with enforcement of the Internal Revenue laws.

*Respondents:* Business or other for-profit, State, Local or Tribal Government.

*Estimated Number of Recordkeepers:* 50,000.

*Estimated Burden Hours Per Recordkeeper:* 1 hour.

*Estimated Total Recordkeeping Burden:* 50,000 hours.

*OMB Number:* 1545-1069.

*Regulation Project Number:* EE-175-86 Final.

*Type of Review:* Extension.

*Title:* Certain Cash or Deferred Arrangements and Employee and Matching Contributions Under Employee Plans.

*Description:* The IRS needs this information to insure compliance with sections 401(k), 401(m), and 4979 of the Internal Revenue Code. Certain additional taxes may be imposed if sections 401(k) and 401(m) are not complied with.

*Respondents:* Business or other for-profit, Not-for-profit institutions, Farms, State, Local, or Tribal Government.

*Estimated Number of Respondents/Recordkeepers:* 355,500.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 3 hours.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 1,060,000 hours.

*OMB Number:* 1545-1538.

*Notice Number:* Notice 97-34.

*Type of Review:* Extension.

*Title:* Information Reporting on Transactions with Foreign Trusts and on Large Foreign Gifts.

*Description:* Notice 97-34 provides guidance on new foreign trust and foreign gift information reporting provisions contained in the Small Business Job Protection Act of 1996.

*Respondents:* Business or other for-profit, Individuals or households, Not-for-profit institutions.

*Estimated Number of Respondents/Recordkeepers:* 10,500.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 1 hour, 3 minutes.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 11,000 hours.

*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.

**Dale A. Morgan,**

*Departmental Reports Management Officer.*

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## DEPARTMENT OF THE TREASURY

### Submission to OMB for Review; Comment Request

August 21, 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:* New.

*Form Number:* IRS Form 8839.

*Type of Review:* New collection.

*Title:* Qualified Adoption Expenses.

*Description:* Section 23 of the Internal Revenue Code allows taxpayers to claim a nonrefundable tax credit for qualified adoption expenses paid or incurred by the taxpayer. Code section 137 allows taxpayers to exclude amounts paid or expenses incurred by an employer for the qualified adoption expenses of the employee which are paid under an adoption assistance program. Form 8839 is used to figure the credit and/or exclusion.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 50,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:* Recordkeeping—40 min.

Learning about the law or the form—16 min.

Preparing the form—1 hr., 24 min.

Copying, assembling, and sending the form to the IRS—1 hr., 9 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 144,500 hours.

*OMB Number:* 1545-0098.

*Form Number:* IRS Form 1045.

*Type of Review:* Extension.

*Title:* Application for Tentative Refund.

*Description:* Form 1045 is used by individuals, estates, and trusts to apply