

Estimated Burden Hours Per Response: 1 minute.

Frequency of Response: Other (one time only).

Estimated Total Reporting Burden: 156 hours.

Clearance Officer: Garrick Shear (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, N.W., 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. 97-28521 Filed 10-27-97; 8:45 am]

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DEPARTMENT OF THE TREASURY

Submission to OMB for Review; Comment Request

October 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: 1545-0794.

Regulation Project Number: LR-311-81 Final (TD 7925).

Type of Review: Extension.

Title: Penalties for Underpayment of Deposits and Overstated Deposit Claims, and Time for Filing Information Returns of Owners, Officers and Directors of Foreign Corporations.

Description: Section 6046 requires information returns with respect to certain foreign corporations and the regulations provide the date by which these returns must be filed. Section 6656 provides penalties with respect to failure to properly satisfy tax deposit obligations and the regulations provide the method for applying relief from these penalties.

Respondents: Individuals or households, Business or other for-profit.

Estimated Number of Respondents: 60,000.

Estimated Burden Hours Per Respondent: 30 minutes.

Frequency of Response: On occasion.
Estimated Total Reporting Burden: 30,000 hours.

OMB Number: 1545-1093.

Regulation Project Number: IA-56-87 and IA-53-87 Final.

Type of Review: Extension.

Title: Minimum Tax—Tax Benefit Rule.

Description: Section 58(h) of the 1954 Internal Revenue Code provides that the secretary shall provide for adjusting tax preference items where such items provided no tax benefit for any taxable year. This regulation provides guidance for situations where tax preference items provided no tax benefit because of available credits and describes how to claim a credit or refund of minimum tax paid on such preferences.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 200.

Estimated Burden Hours Per

Respondent: 12 minutes.

Frequency of Response: Other (one-time claim for credit or refund).

Estimated Total Reporting Burden: 40 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.

Lois K. Holland,

Departmental Reports Management Officer.
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DEPARTMENT OF THE TREASURY

[Treasury Order Number 111-02]

Temporary Arrangements for Functions Relating to Tax Policy, Authority Delegation

October 22, 1997.

Pursuant to the authority vested in the Secretary of the Treasury, including the authority vested by 31 U.S.C. 321(b), and notwithstanding Treasury Order (TO) 101-05, it is ordered that the following arrangements shall be temporarily in effect with respect to tax policy functions.

1. The Senior Advisor for Policy, in the Office of Tax Policy, shall report through the Deputy Secretary to the Secretary, and shall be authorized to use the title of, and sign all correspondence as, Acting Assistant Secretary (Tax Policy).

2. All duties and powers of the Assistant Secretary (Tax Policy), including all powers and duties described in TO 111-01, dated March 16, 1981, shall be carried out by the Acting Assistant Secretary (Tax Policy).

3. The Deputy Assistant Secretary (Tax Policy), the Deputy Assistant Secretary (Tax Analysis), and the Deputy Assistant Secretary (International Tax Affairs) shall report to the Acting Assistant Secretary (Tax Policy).

4. *Redelegation.* The duties and powers assigned by this Order may be redelegated. Any such redelegation shall be in writing.

5. *Effective Date.* The foregoing arrangements shall be effective immediately. To the extent that any action heretofore taken consistent with this Order may require ratification, it is hereby approved and ratified.

6. *Cancellation.* TO 111-02, "Temporary Arrangements for Functions Relating to Tax Policy," dated June 12, 1996, is superseded. This temporary Order shall terminate without any further action when a new Assistant Secretary (Tax Policy) executes the oath of office.

Robert E. Rubin,

Secretary of the Treasury.

[FR Doc. 97-28513 Filed 10-27-97; 8:45 am]

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DEPARTMENT OF THE TREASURY

Customs Service

Fee for Customs Services at User Fee Airports

AGENCY: U.S. Customs Service, Department of the Treasury.

ACTION: General notice.

SUMMARY: This document advises the public of an increase in the fee charged for Customs services that are made available at user fee airports pursuant to 19 U.S.C. 58b. The fee reflects the annual cost of providing one Customs inspector at a user fee airport on a full-time basis. The increase in the annual fee is necessary to cover all costs currently incurred by Customs in providing inspectional services at user fee airports, as mandated by the statute.

EFFECTIVE DATE: The new fee is effective October 1, 1997, and will be reflected in quarterly user fee airport billings issued on or after that date.

FOR FURTHER INFORMATION CONTACT: Gerald Ross, Office of Finance (202-927-0123).