

**DATES:** Written comments should be received on or before May 10, 1999, to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0731.

*Regulation Project Number:* PS-262-82 Final.

*Type of Review:* Extension.

*Title:* Definition of an S Corporation.

*Description:* The regulations provide the procedures and the statements to be filed by certain individuals for making the election under section 1361(d)(2), the refusal to consent to that election, or the revocation of that election. The statements required to be filed would be to verify that taxpayers are complying with requirements imposed by Congress under Subchapter S.

*Estimated Number of Respondents:* 1,005.

*Estimated Burden Hours Per*

*Respondent:* 1 hour.

*Frequency of Response:* Other (Non-recurring).

*Estimated Total Reporting Burden:* 1,005 hours.

*Clearance Officer:* Garrick Shear, 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 10202, New Executive Office Building, Washington, DC 20503.

**Lois K. Holland,**

*Departmental Reports Management Officer.* [FR Doc. 99-8755 Filed 4-7-99; 8:45 am]

BILLING CODE 4830-01-P

*Regulation Project Number:* REG-209484-87 Final.

*Type of Review:* Extension.

*Title:* Federal Insurance Contributions Act (FICA) Taxation of Amounts Under Employee Benefit Plans.

*Description:* This regulation provides guidance as to when amounts deferred under or paid from a nonqualified deferred compensation plan are taken into account as wages for purposes of the employment taxes imposed by the Federal Insurance Contributions Act (FICA). Section 31.3121(v)(2)-1(a)(2) requires that the material terms of a plan be set forth in writing.

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

*Estimated Number of Respondents/Recordkeepers:* 2,500.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:* 5 hours.

*Frequency of Response:* On occasion, Other (once).

*Estimated Total Reporting/Recordkeeping Burden:* 12,500 hours.

*Clearance Officer:* Garrick Shear, 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 10202, New Executive Office Building, Washington, DC 20503.

**Lois K. Holland,**

*Departmental Reports Management Officer.* [FR Doc. 99-8756 Filed 4-7-99; 8:45 am]

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(OMB) control number. Currently, the OCC is soliciting comments concerning extension, without change, of an information collection titled (MA)—Securities Offering Disclosure Rules (12 CFR 16). The OCC also gives notice that it has sent the information collection to OMB for review.

**DATES:** You should submit your written comments to both OCC and the OMB Reviewer by May 10, 1999.

**ADDRESSES:** You should send your written comments to the Communications Division, Attention: 1557-0120, Third Floor, Office of the Comptroller of the Currency, 250 E Street, SW, Washington, DC 20219. In addition, you can send comments by facsimile transmission to (202)874-5274, or by electronic mail to REGS.COMMENTS@OCC.TREAS.GOV.

#### FOR FURTHER INFORMATION CONTACT:

You may request additional information, a copy of the collection, or a copy of the supporting documentation submitted to OMB by contacting Jessie Gates or Camille Dixon, (202)874-5090, Legislative and Regulatory Activities Division (1557-0120), Office of the Comptroller of the Currency, 250 E Street, SW, Washington, DC 20219.

#### SUPPLEMENTARY INFORMATION:

The OCC is proposing to extend OMB approval of the following information collection:

*Title:* (MA)—Securities Offering Disclosure Rules (12 CFR 16).

*OMB Number:* 1557-0120.

*Form Number:* None.

*Abstract:* This submission covers an existing regulation and involves no change to the regulation or to the information collections embodied in the regulation. The OCC requests only that OMB renew its approval of the information collections in the current regulation.

Under 12 U.S.C. 93a, the OCC is empowered to issue rules and regulations to carry out its responsibilities. The requirements in 12 CFR Part 16 enable the OCC to perform its responsibilities relating to offerings of securities by national banks by providing the investing public with facts about the condition of the bank, the reasons for raising new capital, and the terms of the offering. Part 16 requires national banks to conform generally to Securities and Exchange Commission rules.

The collections of information in Part 16 are found in:

12 CFR 16.3, 16.4, 16.5, 16.6, 16.7, 16.8, 16.15, 16.17, 16.18, 16.19, 16.20, and 16.30.

The following is a brief discussion of the elements of the information collection in each section of regulations:

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

April 2, 1999.

The Department of the 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.

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#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1643.

## DEPARTMENT OF THE TREASURY

### Office of the Comptroller of the Currency

#### Agency Information Collection Activities: Submission for OMB Review; Comment Request

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

**ACTION:** Submission for OMB review; comment request.

**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 a continuing information collection, as required by the Paperwork Reduction Act of 1995. The OCC may not conduct or sponsor, and a respondent is not required to respond to, an information collection that has been extended, revised, or implemented unless it displays a currently valid Office of Management and Budget