

Executive Office Building, Washington, DC 20503.

Lois K. Holland,

Departmental Reports Management Officer.

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

February 14, 2000.

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.

DATES: Written comments should be received on or before March 27, 2000 to be assured of consideration.

Bureau of Alcohol, Tobacco and Firearms (BATF)

OMB Number: 1512-0028.

Form Number: ATF F 5 (5320.5).

Type of Review: Extension.

Title: Application for Tax-Exempt Transfer and Registration of a Firearm.

Description: The National Firearms Act (NFA) requires that the information contained on this form be submitted to the Secretary for a tax exempt transfer of a NFA firearm. Approval of the form amends the record in the National Firearms Registration and Transfer Record to show the current owner of the firearm.

Respondents: Individuals or households, Business of other for-profit, Federal Government, State, Local or Tribal Government.

Estimated Number of Respondents: 62,321.

Estimated Burden Hours Per Respondent: 4 hours.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 498,568 hours.

OMB Number: 1512-0058.

Form Number: ATF F 5120.25 and ATF F 5120.36.

Type of Review: Extension.

Title: Application to Establish and Operate Wine Premises (5120.25); and Wine Bond (5120.36).

Description: ATF F 5120.25 is the form used to establish the qualifications

of an applicant for a wine premises. The applicant certifies the intention to produce and/or store a specified amount of wine and take certain precautions to protect it from unauthorized use. The bond form is used by the proprietor and a surety company as a contract to ensure the payment of the wine excise tax.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 1,720.

Estimated Burden Hours Per Respondent: 1 hour.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 810 hours.

OMB Number: 1512-0079.

Form Number: ATF F 5000.8.

Type of Review: Extension.

Title: Power of Attorney.

Description: "Legal records, Liability (legal)" ATF F 1534 (5000.8) delegates the authority to a specific individual to sign documents on behalf of an applicant or principal. 26 USC 6061 authorizes that individuals signing returns, statements or other documents required to be filed by industry members, under the provisions of the Internal Revenue Code or the Federal Alcohol Administration Act are to have that authority on file with ATF.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 5,000.

Estimated Burden Hours Per Respondent: 18 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 3,000 hours.

OMB Number: 1512-0206.

Form Number: ATF F 5110.41.

Type of Review: Extension.

Title: Miscellaneous Requests and Notices for Distilled Spirits Plants.

Description: The information provided by applicants assists ATF in determining eligibility and providing for registration. These eligibility requirements are for persons who wish to establish distilled spirits plant operations. However, both statutes and regulations allow variances from regulations, and this information gives data to permit a variance.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 328.

Estimated Burden Hours Per Respondent: 5 hours.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 1,620 hours.

OMB Number: 1512-0398.

Form Number: ATF F 2093 (5200.3), ATF F 2098 (5200.16), ATF F 5230.4 and ATF F 5230.5.

Type of Review: Extension.

Title: Application for Permit Under 26 U.S.C. Chapter 52, Manufacturer of Tobacco Products or Proprietor of Export Warehouse (2093); Application for Amended Permit Under 26 U.S.C. 5712, Manufacture of Tobacco Products or Proprietor of Export Warehouse (2098); Application for Permit Under 26 U.S.C. Chapter 52, Importer of Tobacco Products (5230.4); and Application for Amended Permit Under 26 U.S.C. 5712, Importer of Tobacco Products (5230.5).

Description: These forms and any additional supporting documentation are used by tobacco industry members to obtain and amend permits necessary to engage in business as a manufacture of tobacco products, importer of tobacco products or proprietor of export warehouse.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 1,903.

ESTIMATED BURDEN HOURS PER RESPONDENT

ATF F 2093 (5200.3)	2 hours.
ATF F 2098 (5200.16)	1 hour.
ATF F 5230.4	2 hours.
ATF F 5230.5	1 hour.

Frequency of Response: On occasion.
Estimated Total Reporting Burden: 3,567 hours.

OMB Number: 1512-0492.

Recordkeeping Requirement ID

Number: ATF REC 5000/24.

Type of Review: Extension.

Title: Alcohol, Tobacco and Firearms Tax Returns, Claims and Related Documents.

Description: ATF is responsible for the collection of the excise taxes on firearms, ammunition, distilled spirits, wine, beer, cigars, cigarettes, chewing tobacco, snuff, cigarette papers, tubes and pipe tobacco. Alcohol, tobacco, firearms and ammunition excise taxes, plus alcohol, tobacco and firearms special occupational taxes are required to be collected on the basis of a return.

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

Estimated Number of Recordkeepers: 503,921.

Estimated Burden Hours Per Recordkeeper: 1 hour.

Frequency of Response: On occasion.

Estimated Total Recordkeeping Burden: 503,921 hours.

OMB Number: 1512-0494.

Recordkeeping Requirement ID

Number: ATF REC 5530/3.

Type of Review: Extension.

Title: Liquors and Articles from Puerto Rico or the Virgin Islands.

Description: Information collection requirements for persons bringing nonbeverage products into the United States from Puerto Rico and the Virgin Islands is necessary for the verification of claims for drawback of distilled spirits excise taxes paid on such products.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 20.

Estimated Burden Hours Per Respondent: 1 hour.

Frequency of Response: Quarterly.

Estimated Total Recordkeeping Burden: 120 hours.

OMB Number: 1512-0530.

Form Number: None.

Type of Review: Extension.

Title: Applications, Notices, and Relative to Importation and Exportation of Distilled Spirits, Wine and Beer, Including Puerto Rico and Virgin Islands.

Description: Beverage alcohol, industrial alcohol, beer and wine are taxed when imported. The taxes on these commodities coming from the Virgin Islands and Puerto Rico are largely returned to these insular possessions. Exports are mainly tax free. These sections ensure that proper taxes are collected and returned according to law.

Respondents: Business or other for-profit.

Estimated Number of Recordkeepers: 20.

Estimated Burden Hours Per Recordkeeper: 9 hours.

Frequency of Response: On occasion.

Estimated Total Recordkeeping Burden: 180 hours.

Clearance Officer: Robert N. Hogarth (202) 927-8930, Bureau of Alcohol, Tobacco and Firearms, Room 3200, 650 Massachusetts Avenue, N.W., Washington, DC 20226.

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.

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DEPARTMENT OF THE TREASURY

Submission for OMB review; comment request

February 17, 2000.

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.

DATES: Written comments should be received on or before March 27, 2000 to be assured of consideration.

Bureau of Alcohol, Tobacco and Firearms (BATF)

OMB Number: 1512-0081.

Form Number: ATF F 5130.22 and ATF F 5130.23.

Type of Review: Extension.

Title: Brewer's Bond (F 5130.22); and Brewer's Bond Continuation Certificate (F 5130.23).

Description: The Brewer's Bond, ATF F 5130.22, is executed by a brewer and surety company to ensure payment of the excise tax on beer removed from the brewery. The Continuation Certificate, ATF F 5130.23, is executed by a brewer and surety company to continue in effect the coverage of a Brewer's Bond by the surety company.

Respondents: Business of other for-profit.

Estimated Number of Respondents: 280.

Estimated Burden Hours Per Respondent: 1 hour.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 280 hours.

OMB Number: 1512-0144.

Form Number: ATF F 2736 (5100.12) and ATF F 2737 (5100.67).

Type of Review: Extension.

Title: Specific Transportation Bond—Distilled Spirits or Wines Withdrawn for Transportation to Manufacturing Bonded Warehouse—Class Six (F 2736); and Continuing Transportation Bond—Distilled Spirits or Wines Withdrawn for Transportation to Manufacturing Bonded Warehouse—Class Six (F 2737)

Description: ATF F 2736 (5100.12) and ATF F 2737 (5100.67) are specific bonds which protect the tax liability on distilled spirits and wine while in transit from one type of bonded facility to another. They identify the shipment, the parties, the date and the amount of the bond coverage.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 1.

Estimated Burden Hours Per Respondent: 1 hour.

Frequency of Response: On occasion.
Estimated Total Reporting Burden: 1 hour.

Clearance Officer: Robert N. Hogarth (202) 927-8930, Bureau of Alcohol, Tobacco and Firearms, Room 3200, 650 Massachusetts Avenue, N.W., Washington, DC 20226.

OMB Reviewer: Alexander T. Hunt (202) 395-7860, Office of Management and Budget, Room 10202, New Executive Office Building, Washington, DC 20503.

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

February 17, 2000.

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DATES: Written comments should be received on or before March 27, 2000 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-1120.

Regulation Project Number: CO-69-87, CO-68-87, and CO-18-90 Final.

Type of Review: Extension.

Title: Final Regulations Under Sections 382 and 383 of the Internal Revenue Code of 1986 (CO-69-87 and CO-68-87 Final); and Final Regulations Under Section 382 of the Internal Revenue Code of 1986; Limitations on Corporate Net Operating Loss Carryforwards (CO-18-90 Final).

Description: CO-69-87 and CO-68-87: These regulations require reporting by a corporation after it undergoes an "ownership change" under sections 382 and 383. Corporations required to report under these regulations include those with capital loss carryovers and excess credits. CO-18-90: These regulations provide rules for the treatment of