

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 May 30, 2000, to be assured of consideration.

#### Customs Service (CUS)

*OMB Number:* 1515-0021.

*Form Number:* Customs Form 3499.

*Type of Review:* Extension.

*Title:* Application and Approval to Manipulate, Examine, Sample, or Transfer Goods.

*Description:* Customs Form 3499 is prepared by importers or consignees as an application to request examination, sampling, or transfer of merchandise under Customs supervision. This form is also an application for the manipulation of merchandise in a bonded warehouse and abandonment or destruction of merchandise.

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

*Estimated Number of Respondents:* 2,290.

*Estimated Burden Hours Per Respondent:* 6 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 13,740 hours.

*OMB Number:* 1515-0054.

*Form Number:* Customs Form 3173.

*Type of Review:* Extension.

*Title:* Application for Extension of Bond for Temporary Importation.

*Description:* Importers merchandise which is to remain in the U.S. Customs territory for one year or less without duty payment is entered as a temporary importation. The importer may apply for an extension of this period on Customs Form 3173.

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

*Estimated Number of Recordkeepers:* 1,200.

*Estimated Burden Hours Per Recordkeeper:* 10 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Recordkeeping Burden:* 348 hours.

*Clearance Officer:* J. Edgar Nichols, (202) 927-1426, U.S. Customs Service, Printing and Records Management Branch, Ronald Reagan Building, 1300 Pennsylvania Avenue, NW., Room 3.2.C, Washington, DC 20229.

*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. 00-10460 Filed 4-26-00; 8:45 am]

**BILLING CODE 4820-02-U**

#### DEPARTMENT OF THE TREASURY

##### Submission for OMB Review; Comment Request

April 18, 2000.

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.

**DATES:** Written comments should be received on or before May 30, 2000 to be assured of consideration.

##### Internal Revenue Service (IRS)

*OMB Number:* 1545-0066.

*Form Number:* IRS Form 2688.

*Type of Review:* Extension.

*Title:* Application for Additional Extension of Time To File Income Tax Return.

*Description:* Internal Revenue Code (IRC) section 6081 permits the Secretary to grant a reasonable extension of time for filing any return, declaration, statement, or other document. This form is used by individuals to ask for an additional extension of time to file U.S. income tax returns after filing for the automatic extension, but still needing more time.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 1,453,000.

*Estimated Burden Hours Per Respondent:*

Learning about the law or the form. 13 min.

Preparing the form ..... 16 min.

Copying, assembling, and sending the form to the IRS. 17 min.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 1,104,280 hours.

*OMB Number:* 1545-0177.

*Form Number:* IRS Form 4684.

*Type of Review:* Extension.

*Title:* Casualties and Thefts.

*Description:* Form 4684 is used by taxpayers to compute their gain or loss from casualties or thefts, and to summarize such gains and losses. The data is used to verify that the correct gain or loss has been computed.

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

*Estimated Number of Respondents/Recordkeepers:* 300,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping ..... 1 hr., 58 min.

Learning about the law or the form. 26 min.

Preparing the form ..... 1 hr., 5 min.

Copying, assembling, and sending the form to the IRS. 35 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 1,221,000 hours.

*OMB Number:* 1545-0441.

*Form Number:* IRS Forms 6559 and 6559-A.

*Type of Review:* Extension.

*Title:* Transmitter Report and Summary of Magnetic Media (6559); and Continuation Sheet for Form 6559 (6559-A).

*Description:* Forms 6559 and 6559-A are used by filers of Form W-2 wage and tax data to transmit on magnetic media, SSA and IRS need signed and summary data for processing purposes. The forms are used primarily by large employers and tax filing services (service bureaus).

*Respondents:* Business or other for-profit, not-for-profit institutions, farms, Federal Government, State, Local or Tribal Government.

*Estimated Number of Respondents:* 90,000.

*Estimated Burden Hours Per Respondent:* 15 minutes.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 27,000 hours.

*OMB Number:* 1545-0619.

*Form Number:* IRS Form 6765.

*Type of Review:* Revision.

*Title:* Credit for Increasing Research Activities.

*Description:* Internal Revenue Code (IRC) section 38 allows a credit against income tax (Determined under IRC section 41) for an increase in research activities in a trade or business. Form 6765 is used by businesses and individuals engaged in a trade or business to figure and report to the credit. The data is used to verify that the credit claimed is correct.

*Respondents:* Business or other for-profit, Individuals or households.  
*Estimated Number of Respondents/Recordkeepers:* 23,947.  
*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping ..... 18 hr., 39 min.  
 Learning about the law or the form. 1 hr. 47 min.  
 Preparing and sending the form to the IRS. 2 hr., 10 min.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 541,442 hours.  
*OMB Number:* 1545-1131.  
*Regulation Project Number:* INTL-485-89 Final.

*Type of Review:* Extension.  
*Title:* Taxation of Gain or Loss from Certain Nonfunctional Currency Transactions (Section 988 Transactions).  
*Description:* Sections 988(c)(1)(D) and (E) require taxpayers to make elections which determine whether section 988 applies. In addition sections 988(a)(1)(B) and 988(d) require taxpayers to identify transactions which generate capital gain or loss or which are hedges of other transactions.

*Respondents:* Business or other for-profit, Individuals or households.  
*Estimated Number of Respondents/Recordkeepers:* 5,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 40 minutes.  
*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 3,333 hours.  
*OMB Number:* 1545-1240.  
*Regulation Project Number:* INTL-116-90 NPRM.

*Type of Review:* Extension.  
*Title:* Allocation of Charitable Contributions.  
*Description:* The recordkeeping requirement affects businesses or other for-profit institutions. This information is required by the IRS to ensure the proper application of section 1.861-8(e)(iv) of the regulations. This information will be used to verify the U.S. source allocation of certain charitable contributions.

*Respondents:* Business or other for-profit.  
*Estimated Number of Recordkeepers:* 500.  
*Estimated Burden Hours Per Recordkeeper:* 1 hour.  
*Estimated Total Recordkeeping Burden:* 500 hours.

*OMB Number:* 1545-1502.  
*Form Number:* IRS Forms 5304-SIMPLE and 5305-SIMPLE and Notice 98-4 (Formerly Notice 97-6).  
*Type of Review:* Extension.  
*Title:* Form 5304-SIMPLE—Savings Incentive Match Plan for Employees of Small Employers (SIMPLE) (Not Subject

to the Designated Financial Institution Rules); Form 5305-SIMPLE—Savings Incentive Match Plan for Employees of Small Employers (SIMPLE) (For Use With a Designated Financial Institution); and Notice 98-4—Simple IRA Plan Guidance.

*Description:* Forms 5304-SIMPLE and 5305-SIMPLE are used by an employer to permit employees to make salary reduction contributions to a savings incentive match plan (SIMPLE IRA) described in Code section 408(p). These forms are not to be filed with IRS, but to be retained in the employers' records as proof of establishing such a plan, thereby justifying a deduction for contributions made to this SIMPLE IRA. The data is used to verify the deduction. Notice 98-4—provides guidance for employers and trustees regarding how they can comply with the requirements of Code section 408(p) in establishing and maintaining a SIMPLE Plan, including information regarding the notification and reporting requirements under Code section 408.

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

*Estimated Number of Respondents/Recordkeepers:* 600,000.  
*Estimated Burden Hours Per Respondent/Recordkeeper:*

Form/Notice	Recordkeeping	Learning about the law or the form	Preparing the form
5304-SIMPLE .....	3 hr., 38 min .....	2 hr., 26 min .....	47 min.
5305-SIMPLE .....	3 hr., 38 min .....	2 hr., 26 min .....	47 min.
Notice 98-4 .....	15 min .....		

*Frequency of Response:* On occasion.  
*Estimated Total Reporting/Recordkeeping Burden:* 2,127,000 hours.  
*OMB Number:* 1545-1531.  
*Notice Number:* Notice 97-19 and Notice 98-34.

*Type of Review:* Extension.  
*Title:* Guidance for Expatriates Under Sections 877, 2501, 2107, and 6039F.  
*Description:* Notice 97-19 and Notice 98-34 provide guidance for individuals affected by amendments to Code sections 877, 2107, and 2501, as amended by the Health Insurance Portability and Accountability Act. These notices also provide guidance on Code section 6039F.

*Respondents:* Individuals or households.  
*Estimated Number of Respondents:* 12,350.  
*Estimated Burden Hours Per Respondent:* 32 minutes.  
*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 6,525 hours.  
*OMB Number:* 1545-1533.  
*Revenue Procedure Number:* Revenue Procedure 97-22.  
*Type of Review:* Extension.  
*Title:* 26 CFR 601.105 Examination of Returns and Claims for Refund, Credits, or Abatement, Determination of Correct Tax Liability.

*Description:* The information requested in Revenue Procedure 97-22 under sections 4 and 5 is required to ensure that records maintained in an electronic storage system will constitute records within the meaning of section 6001.

*Respondents:* Business or other for-profit, Individuals or households, Not-for-profit institutions, Farms, Federal Government, State, Local or Tribal Government.  
*Estimated Number of Recordkeepers:* 50,000.

*Estimated Burden Hours Per Recordkeeper:* 20 hours, 1 minute.  
*Estimated Total Recordkeeping Burden:* 1,000,400 hours.

*OMB Number:* 1545-1539.  
*Regulation Project Number:* REG-208172-91 Final.

*Type of Review:* Extension.  
*Title:* Basis Reduction Due to Discharge of Indebtedness.  
*Description:* The IRS will use the information provided by taxpayers owning interests in partnerships and owning section 1221(l) real property to verify compliance with sections 1017(b)(3)(C), 1017(b)(3)(E), 1017(b)(F), and 1017(b)(4)(X).

*Respondents:* Individuals or households, Business or other for-profit.  
*Estimated Number of Respondents/Recordkeepers:* 2,000.  
*Estimated Burden Hours Per Respondent/Recordkeeper:* 1,000.

*Estimated Total Recordkeeping Burden:* 10,000 hours.

*OMB Number:* 1545-1540.

*Regulation Project Number:* REG-209813-96 NPRM.

*Type of Review:* Extension.

*Title:* Reporting Requirements for Widely Held Fixed Investment Trusts. *Description:* The regulations clarify the reporting requirements of trustees and middlemen involved with widely held fixed investment trusts.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 1,200.

*Estimated Burden Hours Per*

*Respondent:* 2 hours.

*Estimated Total Recordkeeping*

*Burden:* 2,400 hours.

*Clearance Officer:* Garrick Shear, Internal Revenue Service, Room 5244, 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. 00-10461 Filed 4-26-00; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

April 20, 2000.

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.

**DATES:** Written comments should be received on or before May 30, 2000 to be assured of consideration.

### Internal Revenue Service (IRS)

*OMB Number:* 1545-0066.

*Regulation Project Number:* INTL-15-91 NPRM.

*Type of Review:* Extension.

*Title:* Taxation of Gain or Loss From Certain Nonfunctional Currency Transactions (Section 988 Transactions).

*Description:* Certain taxpayers are allowed to elect a mark to market method of accounting for currency gains and losses and to integrate certain foreign currency denominated dividend, rent and royalty payments with hedges thereof.

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

*Estimated Number of Respondents/Recordkeeping:* 1,500.

*Estimated Burden Hours Per Respondent/Recordkeeping:* 40 minutes.

*Frequency of Response:* Annually, Other (one-time only).

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

*OMB Number:* 1545-1517.

*Form Number:* IRS Form 1099-MSA.

*Type of Review:* Extension.

*Title:* Distribution From Medical Savings Account (MSA) or Medicare+Choice MSA.

*Description:* This form is used to report distributions from a medical savings account as set forth in section 220(h).

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 10,336.

*Estimated Burden Hours Per Respondent:* 8 minutes.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 3,617 hours.

*Clearance Officer:* Garrick Shear, Internal Revenue Service, Room 5244, 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. 00-10462 Filed 4-26-00; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Office of Thrift Supervision

### Submission for OMB Review; Comment Request

April 6, 2000.

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, Public Law 104-13. Interested persons may obtain copies of the submission(s) by calling the OTS Clearance Officer listed. Send comments regarding this information collection to the OMB reviewer listed and to the OTS Clearance Officer, Office of Thrift Supervision, 1700 G Street, NW., Washington, D.C. 20552.

**DATES:** Submit written comments on or before May 30, 2000.

*OMB Number:* 1550-0092.

*Form Number:* Not applicable.

*Type of Review:* Regular.

*Title:* Deposits.

*Description:* 12. CFR Part 557 relies on the disclosure requirements applicable to savings associations under the Federal Reserve Board's Regulation DD (12 CFR Part 230). The information required by Regulation DD is needed by OTS in order to supervise savings associations and develop regulatory policy.

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

*Estimated Number of Responses:* 1,104.

*Estimated Burden Hours Per Response:* 1,484 hours.

*Frequency of Response:* Once per event.

*Estimated Total Reporting Burden:* 1,638,704 hours.

*Clearance Officer:* Mary Rawlings-Milton, (202) 906-6028, 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 10202, New Executive Office Building, Washington, D.C. 20503.

**John E. Werner,**

*Director, Information & Management Services Division.*

[FR Doc. 00-10449 Filed 4-26-00; 8:45 am]

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