transactions to be traced, and ensure that tax liabilities have been totally satisfied.

Respondents: Business or other for-profit.

Estimated Number of Recordkeepers: 108.

Estimated Burden Hours Per Recordkeeper: 150 hours.

Frequency of Response: On occasion.

Estimated Total Recordkeeping Burden: 16,200 hours.

OMB Number: 1512–0368.

Recordkeeping Requirement ID Number: ATF REC 5230/1.

Type of Review: Extension.

Title: Tobacco Products Importer or Manufacturer—Records of Large Cigar Wholesale Prices.

Description: This record is maintained by manufacturers and importers of large cigars. Because the tax on large cigars is based on the sales price, this record is needed to verify that the correct tax has been determined by manufacturer or importer.

Respondents: Business of other for-profit.

Estimated Number of Recordkeepers: 108.

Estimated Burden Hours Per Recordkeeper: 2 hours, 30 minutes.

Frequency of Response: On occasion.

Estimated Total Recordkeeping Burden: 252 hours.

Clearance Officer: Frank Bowers (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.

[FR Doc. 00–24681 Filed 9–25–00; 8:45 am]

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

September 19, 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 October 26, 2000 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545–0140.

Form Number: IRS Forms 2210 and 2210–F.

Type of Review: Extension.

Title: Underpayment of Estimated Tax by Individuals, Estates, and Trusts (2210); and Underpayment of Estimated Tax by Farmers and Fishermen (2210–F).

Description: Internal Revenue Code section 6654 imposes a penalty for failure to pay estimated tax. These forms are used by taxpayers to determine whether they are subject to the penalty and to compute the penalty if it applies. The Service uses this information to determine whether the taxpayer is subject to the penalty, and to verify the penalty amount.

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

Estimated Number of Respondents/Recordkeepers: 900,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

	Short method (in mins)	Regular method
Record-keeping.	19	13 min.
Learning about the law or the form.	15	31 min.
Preparing the form.	37	2 hr., 0 min.
Copying, assembling, and sending the form to the IRS.		

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 2,481,500 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. 00–24682 Filed 9–25–00; 8:45 am]

BILLING CODE 4830–01–U

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

September 20, 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 October 26, 2000 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545–0052.

Form Number: IRS Forms 990–PF and 4720.

Type of Review: Revision.

Title: Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation (990–PF); and Return of Certain Excise Taxes on Charities and Other Persons Under Chapters 41 and 42 of the Internal Revenue Code (4720).

Description: Internal Revenue Code (IRC) section 6033 requires all private foundations, include section 4947(a)(1) trusts treated as private foundations, to file an annual information return. Section 53.4940–1(a) of the Income Tax Regulations requires that the tax on net investment income be reported on the return filed under section 6033. Form 990–PF is used for this purpose. Section 6011 requires a report of taxes under Chapter 42 of the Code for prohibited acts by private foundation and certain related parties. Form 4720 is used by foundations and/or related persons to report prohibited activities in detail and pay the tax on them.

Respondents: Not-for-profit institutions.

Estimated Number of Respondents/Recordkeepers: 54,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

	Form 990–PF	Form 4720
Record-keeping.	140 hr., 37 min.	39 hr., 56 min.
Learning about the law or the form.	27 hr.,40 min.	16 hr., 31 min.
Preparing the form.	32 hr., 7 min.	23 hr., 29 min.
Copying, assembling, and sending the form to the IRS.	16 min	1 hr., 36 min.

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 10,901,853 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. 00–24683 Filed 9–25–00; 8:45 am]

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