

*Estimated Burden Hours Per Respondent:* 15 minutes.  
*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden Hours:* 13,750 hours.

*OMB Number:* 1535-0068.  
*Form Number:* None.  
*Type of Review:* Extension.  
*Title:* Regulations Governing Book-Entry Treasury Bonds, Notes and Bills.

*Description:* The information is requested to establish an investor's Treasury Account; to dispose of securities upon the owner's request; and, to determine entitlement to securities.

*Respondents:* Individuals or households, Business or other for-profit, Not-for-profit institutions, State, Local or Tribal Government.

*Estimated Number of Respondents:* 7,500.

*Estimated Burden Hours Per Respondent:* 7 minutes.  
*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden Hours:* 8,775 hours.

*OMB Number:* 1535-0087.  
*Form Number:* None.  
*Type of Review:* Extension.  
*Title:* Payment by Banks and Other Financial Institutions of United States Savings Bonds and Notes (Freedom Shares).

*Description:* Qualified financial institutions are authorized to redeem eligible savings bonds and notes, and receive settlement through the Federal Reserve check collection System.

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

*Estimated Number of Respondents:* 40,000.

*Estimated Burden Hours Per Respondent:* 4 seconds.  
*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden Hours:* 77,467 hours.

*Clearance Officer:* Vicki S. Thorpe (304) 480-6553, Bureau of the Public Debt, 200 Third Street, Parkersburg, West VA 26106-1328.

*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. 00-28215 Filed 11-2-00; 8:45 am]  
**BILLING CODE 4810-40-U**

**DEPARTMENT OF THE TREASURY**

**Submission for OMB Review; Comment Request**

October 23, 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 December 4, 2000 to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-0236.  
*Form Number:* IRS Form 11-C.  
*Type of Review:* Extension.  
*Title:* Occupational Tax and Registration Return for Wagering.

*Description:* Form 11-C is used to register persons accepting wagers (IRC section 4412). IRS uses this form to register the respondent, collect the annual stamp tax (IRC section 4411), and to verify that the tax on wagers is reported on Form 730.

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

*Estimated Number of Respondents/Recordkeepers:* 11,500.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping .....	7 hr., 24 min.
Learning about the law or the form	57 min.
Preparing the form .....	2 hr., 3 min.
Copying, assembling, and sending the form to the IRS.	16 min.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 123,050 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

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, 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. 00-28216 Filed 11-2-00; 8:45 am]  
**BILLING CODE 4830-01-U**

**DEPARTMENT OF THE TREASURY**

**Submission for OMB Review; Comment Request**

October 24, 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 December 4, 2000 to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-0794.  
*Regulations 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 606 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 for relief from these penalties.

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

*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:* 1545-1098.

*Regulation Project Number:* FI-91-86; FI-90-86; FI-90-91; and FI-1-90 Final (TD 8428).

*Type of Review:* Extension.

*Title:* Arbitrage Restrictions on Tax-Exempt Bonds.

*Description:* This regulation requires state and local governmental issuers of tax-exempt bonds to rebate arbitrage profits earned on non-purpose investments acquired with the bond proceeds. Issuers are required to submit a form with the rebate. The regulations provide for several elections, all of which must be in writing.

*Respondents:* State, local or Tribal Government; Not-for-profit institutions.

*Estimated Number of Respondents:* 3,100.

*Estimated Burden Hours Per Respondent:* 2 hours, 46 minutes.

*Frequency of Response:* On occasion, Other (at most every 5 years).

*Estimated Total Reporting Burden:* 8,550 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. 00-28217 Filed 11-2-00; 8:45 am]

**BILLING CODE 4830-01-U**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

October 27, 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 December 4, 2000 to be assured of consideration.

### Internal Revenue Service (IRS)

*OMB Number:* 1545-1096.

*Form Number:* IRS Form 9117.

*Type of Review:* Extension.

*Title:* Excise Tax Program Order Blank for Forms and Publications.

*Description:* Form 9117 allows taxpayers who must file Form 720 returns a systemic way to order additional tax forms and informational publications.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 15,000.

*Estimated Burden Hours Per Respondent:* 2 minutes.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 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. 00-28218 Filed 11-2-00; 8:45 am]

**BILLING CODE 4830-01-U**

## DEPARTMENT OF THE TREASURY

### Fiscal Service

#### Surety Companies Acceptable on Federal Bonds: Name Change—Michigan Mutual Insurance Company

**AGENCY:** Financial Management Service, Fiscal Service, Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** This is Supplement No. 3 to the Treasury Department Circular 570;

2000 Revision, published June 30, 2000, at 40868.

**FOR FURTHER INFORMATION CONTACT:** Surety Bond Branch at (202) 874-7102.

**SUPPLEMENTARY INFORMATION:** Michigan Mutual Insurance Company, a Michigan corporation, has formally changed its name to Amerisure Mutual Insurance Company, effective June 20, 2000. The Company was last listed as an acceptable surety on Federal bonds at 65 FR 40890, June 30, 2000.

A Certificate of Authority as an acceptable surety on Federal bonds, dated today, is hereby issued under Sections 9304 to 9308 of Title 31 of the United States Code, to Amerisure Mutual Insurance Company, Farmington Hills, Michigan. This new Certificate replaces the Certificate of Authority issued to the Company under its former name. The underwriting limitation of \$14,225,000 established for the Company as of July 1, 2000, remains unchanged until June 30, 2001.

Certificates of Authority expire on June 30, each year, unless revoked prior to that date. The Certificates are subject to subsequent annual renewal as long as the Company remains qualified (31 CFR Part 223). A list of qualified companies is published annually as of July 1, in the Department Circular 570, which outlines details as to underwriting limitations, areas in which licensed to transact surety business and other information. Federal bond-approving officers should annotate their reference copies of the Treasury Circular 570, 2000 Revision, at page 40873 to reflect this change.

The Circular may be viewed and downloaded through the Internet at <http://www.fms.treas.gov/c570/index.html>. A hard copy may be purchased from the Government Printing Office (GPO), Subscription Service, Washington, DC, telephone (202) 512-1800. When ordering the Circular from GPO, use the following stock number: 048-000-00536-5.

Questions concerning this notice may be directed to the U.S. Department of the Treasury, Financial Management Service, Financial Accounting and Services Division, Surety Bond Branch, 3700 East-West Highway, Room 6A04, Hyattsville, MD 20782.

Dated: October 27, 2000.

**Wanda J. Rogers,**

*Director, Financial Accounting and Services Division, Financial Management Service.*

[FR Doc. 00-28246 Filed 11-2-00; 8:45 am]

**BILLING CODE 4810-35-M**