

**DEPARTMENT OF THE TREASURY****Submission for OMB Review;  
Comment Request**

October 16, 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 December 27, 2000 to be assured of consideration.

**Bureau of Alcohol, Tobacco and Firearms (BATF)**

OMB Number: 1512-0021.

Form Number: ATF F 4587 (5330.4).

Type of Review: Extension.

Title: Application to Register as an Importer of U.S. Munitions Import List Articles.

Description: Filing of this form with ATF and payment of the associated fee authorizes the registrant to import U.S. Munitions Import List articles, such as firearms, ammunition, military vehicles, aircraft, vessels of war, etc. Maintenance of this form by ATF allows determinations about the eligibility of an entity to import such articles into the U.S.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 300.

Estimated Burden Hours Per Respondent: 30 minutes.

Frequency of Response: Other (optionally for 1 to 5 years).

Estimated Total Reporting Burden: 150 hours.

OMB Number: 1512-0502.

Recordkeeping Requirement ID Number: ATF REC 5210/12 and ATF REC 5210/1.

Type of Review: Extension.

Title: Tobacco Products

Manufacturers—Notice For Tobacco Products (5210/12); and Records of Operations (5210/1).

Description: Tobacco products manufacturers maintain a record system showing tobacco and tobacco product receipts, production and dispositions which support removals subject to tax; transfers in bond; and inventory records. These records are vital to tax enforcement.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 108.

Estimated Burden Hours Per

Recordkeeper: 1.

Estimated Total Reporting Burden: 1 hour.

Clearance Officer: Frank Bowers, (202) 927-8930, Bureau of Alcohol, Tobacco and Firearms, Room 3200, 650 Massachusetts Avenue, NW., 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. 00-30066 Filed 11-24-00; 8:45 am]

BILLING CODE 4810-31-M

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**Internal Revenue Service (IRS)**

OMB Number: 1545-0949.

Form Number: IRS Form 2587.

Type of Review: Extension.

Title: Application for Special Enrollment Examination.

Description: This information relates to the determination of the eligibility of individual seeking enrollment status to practice before the Internal Revenue Service.

Respondents: Individuals or households.

Estimated Number of Respondents: 8,000.

Estimated Burden Hours Per Respondent: 6 minutes.

Frequency of Response: Other (one-time filing).

Estimated Total Reporting Burden: 800 hours.

OMB Number: 1545-1145.

Form Number: IRS Form 706-GS(T) and Schedules A and B.

Type of Review: Extension.

Title: Generation-Skipping Transfer Tax Return For Terminations.

Description: Form 706-GS(T) is used by trustees to compute and report the Federal Generation-Skipping Tax (GST) tax imposed by Internal Revenue Code (IRC) section 2601. IRS uses the information to enforce this tax and to verify that the tax has been properly computed.

Respondents: Individuals or households.

Estimated Number of Respondents/Recordkeepers: 100.

Estimated Burden Hours Per Respondent/Recordkeeper:

Form	Recordkeeping (minutes)	Learning about the law or the form (minutes)	Preparing the form (minutes)	Copying, as- sembling, and sending the form to the IRS (minutes)
705-GS(T) .....	39	32	32	20
Schedule A .....	13	13	37	20
Schedule B .....	13	9	19	20

Frequency of Response: Annually.  
Estimated Total Reporting/  
Recordkeeping Burden: 702 hours.

OMB Number: 1545-1558.  
Revenue Procedure Number: Revenue  
procedure 97-43.

Revenue Ruling Number: Revenue  
ruling 97-39.  
Type of Review: Extension.

*Title:* Procedures for Electing Out of Exemptions Under Section 1.475(c)-1 (97-53); and Mark-to-Market Accounting Method for Dealers in Securities (97-39).

*Description:* Revenue procedure 97-43 provides taxpayers automatic consent to change to mark-to-market accounting for securities after the taxpayer elects under section 1.475(c)-1, subject to specified terms and conditions. Revenue Ruling 97-39

provides taxpayers additional mark-to-market guidance in a questions and answer format.

*Respondents:* Business or other for-profit.

*Estimated Number of Reporting:* 200.

*Estimated Burden Hours Per*

*Respondent:* 5 hours.

*Estimated Total Reporting Burden:*

1,000 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. 00-30067 Filed 11-24-00; 8:45 am]

**BILLING CODE 4830-01-U**