

Frequency of Response: Other (Once).
Estimated Total Reporting/Recordkeeping Burden: 23,060 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. 00-31375 Filed 12-8-00; 8:45 am]
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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

December 5, 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 January 10, 2001, to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-1701.
Revenue Procedure Number: Revenue Procedure 2000-37.

Type of Review: Extension.

Title: Reverse Like-Kind Exchanges.

Description: The revenue procedure provides a safe harbor for reverse like-kind exchanges under which a transaction using a "qualified exchange accommodation agreement" will qualify for non-recognition treatment under § 1031 of the Internal Revenue Code.

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

Estimated Number of Respondents/Recordkeepers: 1,600.

Estimated Burden Hours Per Respondent/Recordkeeper: 2 hours.

Frequency of Response: Other (one time per transaction).

Estimated Total Reporting/Recordkeeping Burden: 3,200 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.
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DEPARTMENT OF THE TREASURY

Bureau of Alcohol, Tobacco and Firearms

Proposed Collection; Comment Request

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the Bureau of Alcohol, Tobacco and Firearms within the Department of the Treasury is soliciting comments concerning the Brewer's Operations Reports.

DATES: Written comments should be received on or before February 9, 2001 to be assured of consideration.

ADDRESSES: Direct all written comments to Bureau of Alcohol, Tobacco and Firearms, Linda Barnes, 650 Massachusetts Avenue, NW., Washington, DC 20226, (202) 927-8930.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form(s) and instructions should be directed to William H. Foster, Regulations Division, 650 Massachusetts Avenue, NW., Washington, DC 20226, (202) 927-8210.

SUPPLEMENTARY INFORMATION:

Title: Brewer's Operations Report.
OMB Number: 1512-0052.
Form Number: ATF F 5130.9, Brewer's Report of Operations and ATF F 5130.26, Brewpub Report of Operations.

Abstract: The Internal Revenue Code requires brewers to pay excise taxes on beer they remove for consumption or sale. The tax is imposed by 26 U.S.C.

5051. Related operational requirements are imposed by Section 5415, including a requirement to report production and other elements of brewery operations to ATF. Brewers must file operations reports for various periods, depending on the quantity of beer they produce. The reports must be available for inspection by ATF officers during normal business hours. The brewers must keep the reports for a period of 3 years.

Current Actions: The Brewer's Report of Operations, ATF F 5130.9 is being reduced in size and a new form, ATF F 5130.26, Brewpub Report of Operations is being created for certain smaller brewers whose production is not more than 5,000 barrels per year and who do not bottle or keg their beer. Both forms are in the plain language style, include more extensive instructions, and eliminate current formatting deficiencies. There is an increase in burden hours.

Type of Review: Revision.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 1,750.

Estimated Time Per Respondent: 30 minutes for each ATF F 5130.26 and 45 minutes for each ATF F 5130.9.

Estimated Total Annual Burden Hours: 5,405.

Request for Comments: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Dated: September 4, 2000.

William T. Earle,

Assistant Director (Management) CFO.

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