

*Title:* Request for Disposition of Offense.

*Description:* The information provided on this form determines whether an applicant is eligible to receive a Federal license or permit. If an applicant applies for a license or permit and has an arrest record charged with a violation of Federal or State law and there is no record present of the disposition of the case(s), the form is sent to the custodian or records to ascertain the disposition of the case.

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

*Estimated Number of Respondents:* 3,000.

*Estimated Burden Hours Per Respondent:* 30 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 1,500 hours.

*OMB Number:* 1512-0478.

*Recordkeeping Requirement ID Number:* ATF REC 5130/3 and ATF REC 5130/4.

*Type of Review:* Extension.

*Title:* Marks on Equipment and Structures (5130/3); and Marks and Labels on Containers of Beer (5130/4).

*Description:* Marks, signs and calibrations are necessary on equipment and structures for identifying major equipment for accurate determination of tank contents, and segregation of taxpaid and nontaxpaid beer. Marks and labels on containers of beer are necessary to inform consumers of container contents, and to identify the brewer and place of production.

*Respondents:* Business or other for-profit.

*Estimated Number of Recordkeepers:* 1,400.

*Frequency of Response:* On occasion.

*Estimated Burden Hours Per Recordkeeper:* 1 hour.

*Estimated Total Recordkeeping 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. 01-4817 Filed 2-27-01; 8:45 am]

**BILLING CODE 4810-31-U**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

February 21, 2001.

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 March 30, 2001 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0044.

*Form Number:* IRS Form 973.

*Type of Review:* Extension.

*Title:* Corporation Claim for Deduction for Consent Dividends.

*Description:* Corporations file Form 973 to claim a deduction for dividends paid. If shareholders consent and IRS approves, the corporation may claim a deduction for dividends paid, which reduces the corporation's tax liability. IRS uses Form 973 to determine if shareholders have included the dividend in gross income.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 500.

*Estimated Burden Hours Per Respondent/Recordkeepers:*

Recordkeeping—4 hr., 4 min.  
Learning about the law and the form—30 min.

Preparing and sending the form to the IRS—35 min.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting/Recordkeeping Burden:* 2,575 hours.

*OMB Number:* 1545-0117.

*Form Number:* IRS Form 1099-OID.

*Type of Review:* Extension.

*Title:* Original Issue Discount.

*Description:* This form is used for reporting original issue discount as required by section 6049 of the Internal Revenue Code. It is used to verify that income earned on discount obligations is properly reported by the recipient.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 9,185.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 12 minutes.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 1,142,323 hours.

*OMB Number:* 1545-0148.

*Form Number:* IRS Form 2758.

*Type of Review:* Extension.

*Title:* Application for Extension of Time To File Certain Excise, Income, Information, and Other Returns.

*Description:* Internal Revenue Code 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 fiduciaries and certain organizations to request an extension of time to file their returns. The information is used to determine whether the extension should be granted.

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

*Estimated Number of Respondents/Recordkeepers:* 70,371.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:*  
Recordkeeping—5 hr.

Learning about the law or the form—12 min.

Preparing and sending the form to the IRS—16 min.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 375,923 hours.

*OMB Number:* 1545-0746.

*Regulation Project Number:* LR-100-78 Final.

*Type of Review:* Extension.

*Title:* Creditability of Foreign Taxes.

*Description:* The information needed is a statement by the taxpayer that it has elected to apply the safe harbor formula of section 1.901-2A(e) of the foreign tax credit regulations. This statement is necessary in order that the IRS may properly determine the taxpayer's tax liability.

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

*Estimated Number of Respondents:* 110.

*Estimated Burden Hours Per Respondent:* 20 minutes.

*Frequency of Response:* Other (nonrecurring).

*Estimated Total Reporting Burden:* 37 hours.

*OMB Number:* 1545-0755.

*Regulation Project Number:* LR-58-83 Final.

*Type of Review:* Extension.

*Title:* Related Group Election With Respect to Qualified Investments in Foreign Base Company Shipping.

*Description:* The election described in the attached justification converted an

annual election to an election effective until revoked. The computational information required is necessary to assure that the U.S. shareholder correctly reports any shipping income of its controlled foreign corporations which is taxable to that shareholder.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 100.

*Estimated Burden Hours Per Respondent:* 2 hours, 3 minutes.

*Frequency of Response:* Other (nonrecurring).

*Estimated Total Reporting Burden:* 205 hours.

*OMB Number:* 1545-0768.

*Regulation Project Number:* EE-178-78 Final (TD 7898).

*Type of Review:* Extension.

*Title:* Employers' Qualified Educational Assistance Programs.

*Description:* Respondents include employers who maintain education assistance programs for their employees. Information verifies that programs are qualified and that employees may exclude educational assistance from their gross incomes.

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

*Estimated Number of Respondents/Recordkeepers:* 5,200.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 7 minutes.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 615 hours.

*OMB Number:* 1545-1316.

*Form Number:* IRS Form 9452.

*Type of Review:* Extension.

*Title:* Filing Assistance Program (Do you have to file a tax return?).

*Description:* The RUF (Reduce Unnecessary Filing) Program was initiated in 1992. Each year approximately 72% of the taxpayers contacted through the RUF Program stop filing unnecessary returns. This has reduced taxpayer burden and been cost

effective for the Service. This is in accord with the Service's compliance initiatives.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 1,650,000.

*Estimated Burden Hours Per Respondent:* 30 minutes.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 825,000 hours.

*OMB Number:* 1545-1379.

*Form Number:* IRS Form 8831.

*Type of Review:* Extension.

*Title:* Excise Taxes on Excess Inclusions of REMIC Residual Interests.

*Description:* Form 8831 is used by a real estate mortgage investment conduit (REMIC) to figure its excise tax liability under Code sections 860E(e)(1), 860E(e)(6), and 860E(e)(7). IRS uses the information to determine the correct tax liability of the REMIC.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 31.

*Estimated Burden Hours Per Respondent/Recordkeepers:*

Recordkeeping—4 hr., 32 min.  
Learning about the law or the form—1 hr., 29 min.

Preparing and sending the form to the IRS—1 hr., 38 min.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 237 hours.

*OMB Number:* 1545-1555.

*Regulation Project Number:* REG-115795-97 Final.

*Type of Review:* Extension.

*Title:* General Rules for Making and Maintaining Qualified Electing Fund Elections.

*Description:* The regulations provide rules for making section 1295 elections and satisfying annual reporting requirements for such elections, revoking section 1295 elections, and making retroactive section 1295 elections.

*Respondents:* Business or other for-profit, individuals or households, not-for-profit institutions.

*Estimated Number of Respondents/Recordkeepers:* 1,290.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 29 minutes.

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

*Estimated Total Reporting/Recordkeeping Burden:* 623 hours.

*OMB Number:* 1545-1568.

*Announcement Number:* Announcement 97-122.

*Type of Review:* Extension.

*Title:* Interim Guidance for Roth IRAs.

*Description:* This announcement provides interim guidance concerning the establishment of Roth IRAs (described in section 408A of the Internal Revenue Code as added by section 302 of the Taxpayer Relief Act of 1997). The guidance is directed mainly at banks, etc., that will market prototype Roth IRAs to the public.

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

*Estimated Number of Respondents:* 4,000.

*Estimated Burden Hours Per Respondent:* 2 hours.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 8,000 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.*

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