

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

February 27, 2001.

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 April 5, 2001 to be assured of consideration.

**U.S. Customs Service (CUS)**

*OMB Number:* 1515-0213.

*Form Number:* None.

*Type of Review:* Extension.

*Title:* Drawback Process Regulations and Entry Collection Documents.

*Description:* The information is to be used by Customs Officers to expedite the filing and processing of drawback claims, while maintaining necessary enforcement information to maintain effective administrative oversight over the drawback program.

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

*Estimated Number of Respondents:* 8,150.

*Estimated Burden Hours Per*

*Respondent:* 8 hours.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 90,000 hours.

*OMB Number:* 1515-0219.

*Form Number:* None.

*Type of Review:* Extension.

*Title:* Andean Trade Preferences.

*Description:* The collection identifies the country of origin and related rules which apply for purposes of duty-free or reduced-duty treatment on imported goods under the Act and specifies the documentary and other procedural requirements which apply to any claim for such preferential tariff treatment under the Act (Public Law 102-182, which is codified at 19 U.S.C. 3201 through 3206).

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

*Estimated Number of Respondents:* 150,000.

*Estimated Burden Hours Per Respondent:* 2 minutes.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden:* 5,000 hours.

*Clearance Officer:* J. Edgar Nichols (202) 927-1426 or Tracey Denning (202) 927-1429, U.S. Customs Service, Information Services Branch, Ronald Reagan Building, 1300 Pennsylvania Avenue, NW., Room 3.2.C, Washington, DC 20229.

*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. 01-5322 Filed 3-5-01; 8:45 am]

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**Internal Revenue Service (IRS)**

*OMB Number:* New.

*Revenue Procedure Number:* Revenue Procedure 2001-XX.

*Type of Review:* New collection.

*Title:* Leveraged Leases.

*Description:* The revenue procedure sets forth the information and representations required to be furnished by taxpayers in requests for an advance ruling that a leveraged lease transaction is, in fact, a valid lease for federal income tax purposes.

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

*Estimated Number of Respondents:* 10.

*Estimated Burden Hours Per*

*Respondent:* 80 hours.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 800 hours.

*OMB Number:* 1545-0735.

*Regulation Project Number:* LR-189-80 (TD 7927) Final.

*Type of Review:* Extension.

*Title:* Amortization of Reforestation Expenditures.

*Description:* Section 194 allows taxpayers to elect to amortize certain reforestation expenditures over a 7-year period if the election is proper and allowable.

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

*Estimated Number of Respondents:* 12,000.

*Estimated Burden Hours Per*

*Respondent:* 30 minutes.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 6,001 hours.

*OMB Number:* 1545-1300.

*Regulation Project Number:* FI-46-89 Final.

*Type of Review:* Extension.

*Title:* Treatment of Acquisition of Certain Financial Institutions: Certain Tax Consequences of Federal Financial Assistance to Financial Institutions.

*Description:* Recipients of Federal financial assistance (FFA) must maintain an account of FFA that is deferred from inclusion in gross income and subsequently recaptured. This information is used to determine the recipient's tax liability. Also, tax not subject to collection must be reported and information must be provided if certain elections are made.

*Respondents:* Business or other for-profit, Federal Government.

*Estimated Number of Respondents/Recordkeepers:* 500.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 4 hours, 24 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 2,200 hours.

*OMB Number:* 1545-1564.

*Regulation Project Number:* REG-103330-97 Final.

*Type of Review:* Extension.

*Title:* IRS Adoption Taxpayer Identification Numbers.

*Description:* The regulation authorized the IRS to assign a new form of taxpayer identification number, the IRS Adoption Taxpayer Identification Number (ATIN), to children who are being adopted. The regulation is issued under section 6109 and is effective for tax returns due on or after April 15, 1998.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 1.

*Estimated Burden Hours Per Respondent:* 1 hour.