

On May 21, 2001, Boston & Maine Corporation sent a letter to RSPA requesting a two-week extension to June 12, 2001, to file rebuttal comments. In its letter, Boston & Maine Corporation states that the Commonwealth of Massachusetts has assented to the request for an extension of time. Accordingly, RSPA is extending the rebuttal comment period to June 12, 2001.

Rebuttal comments should address whether and how Massachusetts' definitions of "hazardous material" are applied and enforced by the State with respect to transportation that is subject to the HMR.

Issued in Washington, DC on May 24, 2001.

**Robert A. McGuire,**

*Associate Administrator for Hazardous Materials Safety.*

[FR Doc. 01-13554 Filed 5-29-01; 8:45 am]

**BILLING CODE 4910-60-U**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

May 22, 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 June 29, 2001 to be assured of consideration.

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

*OMB Number:* 1512-0525.

*Form Number:* ATF F 5300.38.

*Type of Review:* Extension.

*Title:* Application for an Amended Federal Firearms License.

*Description:* This form is used when a Federal firearms licensee makes application to change the location of the firearms business premises. The applicant must certify that the proposed new business premises will be in compliance with State and local law for that location, and forward a copy of the application to the chief law enforcement officer having jurisdiction over the new premises.

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

*Estimated Number of Respondents:* 18,000.

*Estimated Burden Hours Per Respondent:* 1 hour, 15 minutes.

*Estimated Total Reporting Burden:* 22,500.

*OMB Number:* 1512-0526.

*Form Number:* None.

*Type of Review:* Extension.

*Title:* Implementation of Public Law 103-322, The Violent Crime Control and Law Enforcement Act of 1994.

*Description:* These regulations implement the provisions of Public Law 103-322 by restricting the manufacture, transfer, and possession of certain semiautomatic assault weapons and large capacity ammunition feeding devices.

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

*Estimated Number of Respondents/Recordkeepers:* 2,107,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Reporting—6 minutes

Recordkeeping—2 hours, 42 minutes

*Frequency of Response:* On occasion.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 458,942 hours.

*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.

**Mary A. Able,**

*Departmental Reports Management Officer.*

[FR Doc. 01-13469 Filed 5-29-01; 8:45 am]

**BILLING CODE 4810-31-U**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

May 15, 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 June 29, 2001 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0041.

*Form Number:* IRS Form 966.

*Type of Review:* Revision.

*Title:* Corporate Dissolution or Liquidation.

*Description:* Form 966 is filed by a corporation whose shareholders have agreed to liquidate the corporation. As a result of the liquidation, the shareholders receive the property of the corporation in exchange for their stock. The IRS uses Form 966 to determine if the liquidation election was properly made and if any taxes are due on the transfer of property.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 26,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—5 hr., 1 min.

Learning about the law or the form—24 min.

Preparing and sending the form to the IRS—29 min.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 153,920 hours.

*OMB Number:* 1545-0754.

*Regulation Project Number:* LR-255-81 Final.

*Type of Review:* Extension.

*Title:* Substantiation of Charitable Contributions.

*Description:* Congress intended that the IRS prescribe rules and requirements to assure substantiation and verification of charitable contributions. The regulations serve these purposes.

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

*Estimated Number of Recordkeepers:* 26,000,000.

*Estimated Burden Hours Per Recordkeeper:* 5 minutes.

*Estimated Total Reporting/Recordkeeping Burden:* 2,158,000 hours.

*OMB Number:* 1545-0782

*Regulation Project Number:* LR-7 Final (TD 6629).

*Type of Review:* Extension.

*Title:* Limitation on Reduction in Income Tax Liability Incurred to the Virgin Islands.

*Description:* The Tax Reform Act of 1986 repealed the mandatory reporting and recordkeeping requirements of section 934(d) (1954 Code). The prior exception to the general rule of section

934 (1954 Code) to prevent the Government of the Virgin Islands from granting tax rebates with regard to taxes attributable to income derived from sources with the United States was contingent upon the taxpayers' compliance with the reporting requirements of section 934(d).

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

*Estimated Number of Respondents/Recordkeepers:* 500.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 22 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 184 hours.

*OMB Number:* 1545-1138.

*Regulation Project Number:* INTL-955-86 Final (TD 8350).

*Type of Review:* Extension.

*Title:* Requirements for Investments to Qualify Under Section 936(d)(4) As Investments in Qualified Caribbean Basin Countries.

*Description:* The collection of information is required by the Internal Revenue Service to verify that an investment qualifies under Internal Revenue Code (IRC) section 936(d)(4). The recordkeepers will be possession corporations, certain financial institutions located in Puerto Rico, and borrowers of funds covered by this regulation.

*Respondents:* Business or other for-profit.

*Estimated Number of Recordkeepers:* 50.

*Estimated Burden Hours Per Recordkeeper:* 30 hours.

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

*OMB Number:* 1545-1443.

*Regulation Project Number:* PS-25-94 Final (TD 8686).

*Type of Review:* Extension.

*Title:* Requirements to Ensure Collection of Section 2050A Estate Tax.

*Description:* The regulation provides guidance relating to the additional requirements necessary to ensure the collection of the estate of tax imposed under Section 2056A(b) with respect to taxable events involving qualified domestic trusts (QDOT'S). In order to ensure collection of the tax, the regulation provides various security options that may be selected by the trust and the requirements associate with each option. In addition, under certain circumstances the trust is required to file an annual statement with the IRS disclosing assets held by the trust.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 4,390.

*Estimated Burden Hours Per*

*Respondent:* 1 hour, 23 minutes.

*Frequency of Response:* On occasion, Annually.

*Estimated Total Reporting Burden:* 6,070 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. 01-13470 Filed 5-29-01; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

May 22, 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 June 29, 2001 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0685.

*Form Number:* IRS Form 1363.

*Type of Review:* Extension.

*Title:* Export Exemption Certificate.

*Description:* This form is used by carriers of property by air to justify the tax-free transport of property. It is used by IRS as proof of tax exempt status of each shipment.

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

*Estimated Number of Respondents/Recordkeepers:* 100,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—3 hr., 49 min.

Learning about the law or the form—18 min.

Preparing, copying, assembling, and sending the form to the IRS—22 min.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 450,000 hours.

*OMB Number:* 1545-0915.

*Form Number:* IRS Form 8332.

*Type of Review:* Extension.

*Title:* Release of Claim to Exemption for Child of Divorced or Separated Parents.

*Description:* This form is used by the custodial parent to release claim to the dependency exemption for a child of divorced or separated parents. The data is used to verify that the noncustodial parent is entitled to claim the exemption.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 150,000.

*Estimated Burden Hours Per Respondents/Recordkeeper:*

Recordkeeping—6 min.

Learning about the law or the form—5 min.

Preparing the form—7 min.

Copying, assembling, and sending the form to the IRS—13 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 82,500 hours.

*OMB Number:* 1545-1013.

*Form Number:* IRS Form 8612.

*Type of Review:* Extension.

*Title:* Return of Excise Tax on Undistributed Income of Real Estate Investment Trusts.

*Description:* Form 8612 is used by real estate investment trusts to compute and pay the excise tax on undistributed income imposed under section 4981. IRS uses the information to verify that the correct amount of tax has been reported.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 20.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—6 hr., 13 min.

Learning about the law or the form—1 hr., 47 min.

Preparing and sending the form to the IRS—1 hr., 58 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 196 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