

*Description:* Section 4681 imposes a tax on ozone-depleting chemicals sold or used by a manufacturer or importer thereof. A floor stocks tax is also imposed. This regulation provides reporting and recordkeeping rules.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 150,316.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:* 30 minutes.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 75,142 hours.

*OMB Number:* 1545-1622.

*Form Number:* IRS Form 8866.

*Type of Review:* Extension.

*Title:* Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method.

*Description:* Taxpayers depreciating property under the income forecast method and placed in service after September 13, 1995, must use Form 8866 to compute and report interest due or to be refunded under IRC 167(g)(2). The IRS uses Form 8866 to determine if the interest has been figured correctly.

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

*Estimated Number of Respondents/Recordkeepers:* 5,000.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:*

Recordkeeping: 9 hr., 34 min.

Learning about the law or the form: 1 hr., 5 min.

Preparing, copying, assembling, and sending the form to the IRS: 1 hr., 18 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 59,800 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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**BILLING CODE 4830-01-P**

## 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 Tax Deferral Bond—Distilled Spirits (Puerto Rico).

**DATES:** Written comments should be received on or before August 20, 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 Marjorie Ruhf, Regulations Division, 650 Massachusetts Avenue, NW., Washington, DC 20226 (202) 927-8202.

#### SUPPLEMENTARY INFORMATION:

*Title:* Tax Deferral Bond—Distilled Spirits (Puerto Rico).

*OMB Number:* 1512-0209.

*Form Number:* ATF F 5110.50.

*Abstract:* A manufacturer who ships distilled spirits from Puerto Rico to the U.S. may either choose to pay the tax prior to shipment or file a bond and defer payment of taxes. ATF F 5110.50 is the bond form which a manufacturer in Puerto Rico must file if such manufacturer elects to defer the taxes for payment on a semi-monthly tax return system. The form may be destroyed 5 years after discontinuance of business or after all outstanding liabilities have been satisfied, or after elimination of the requirement for the bond.

*Current Actions:* There are no changes to this information collection and it is being submitted for extension purposes only.

*Type of Review:* Extension.

*Affected Public:* Business or other for-profit.

*Estimated Number of Respondents:* 10.

*Estimated Time Per Respondent:* 1 hour.

*Estimated Total Annual Burden Hours:* 10.

*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 purchases of services to provide information.

Dated: June 12, 2001.

**William T. Earle,**

*Assistant Director (Management) CFO.*

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**BILLING CODE 4810-31-P**

## 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 Application For Permit Under 26 U.S.C. Chapter 52, Manufacturer of Tobacco Products Importer of Tobacco Products, or Proprietor of Export Warehouse and Application for Amended Permit Under 26 U.S.C. 5712, Manufacturer of Tobacco Products Importer of Tobacco Products, or Proprietor of Export Warehouse.

**DATES:** Written comments should be received on or before August 20, 2001 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Bureau of Alcohol, Tobacco and Firearms, Linda Barnes, 650