

*Respondents:* Business or other for-profit.

*Estimated Number of Recordkeepers:* 450.

*Estimated Burden Hours Per Recordkeeper:* 50 hours.

*Frequency of Response:* On occasion.

*Estimated Total Recordkeeping Burden:* 22,500 hours.

*Clearance Officer:* Lois K. Holland (202) 622-1563, Departmental Offices, Room 2110, 1425 New York Avenue, NW, Washington, DC 20220.

*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. 01-15532 Filed 6-19-01; 8:45 am]

**BILLING CODE 4810-25-P**

**DEPARTMENT OF THE TREASURY**

**Submission for OMB Review;  
Comment Request**

June 12, 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 July 20, 2001 to be assured of consideration.

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

*OMB Number:* 1515-0206.

*Form Number:* None.

*Type of Review:* Extension.

*Title:* Voluntary Customer Information Surveys in Support of Executive Order 12862.

*Description:* These voluntary customer surveys are used to implement E.O. 12862 by obtaining quantitative customer data for the purpose of evaluating customer satisfaction.

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

*Estimated Number of Respondents:* 6,500.

*Estimated Burden Hours Per Respondent:* 25 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 2,750 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. 01-15533 Filed 6-19-01; 8:45 am]

**BILLING CODE 4820-02-P**

**DEPARTMENT OF THE TREASURY**

**Submission for OMB Review;  
Comment Request**

June 13, 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 July 20, 2001 to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-0798.

*Regulation Project Number:* 26 CFR 31.6001.

*Type of Review:* Extension.

*Title:* 26 CFR 31.6001-1 *Records in General*; 26 CFR 31.6001-2 *Additional Records under FICA*; 26 CFR 31.6001-3 *Additional Records Under Railroad Retirement Tax Act*; 26 CFR 31.6001-5 *Additional Records in Connection with Collection of Income Tax at Source on Wages*; 26 CFR 31.6001-6 *Notice by District Director Requiring Returns, Statements, or the Keeping of Records.*

*Description:* Internal Revenue Code (IRC) section 6001 requires, in part, that every person liable for tax, or for the collection of that tax keep such records and comply with such rules and regulations as the Secretary may from time to time prescribe. 26 CFR 31.6001 has special application to employment

taxes. These records are needed to ensure compliance with the Code.

*Respondents:* Business or other for-profit, Individuals or households, Not-for-profit institutions, Farms, Federal Government, State, Local or Tribal Government.

*Estimated Number of Recordkeepers:* 5,676,263.

*Estimated Burden Hours Per Recordkeeper:* 5 hours, 20 minutes.

*Estimated Total Recordkeeping Burden:* 30,273,950 hours.

*OMB Number:* 1545-0800.

*Regulation Project Number:* Reg. 601.601.

*Type of Review:* Extension.

*Title:* Rules and Regulations.

*Description:* Persons wishing to speak at a public hearing on a proposed rule must submit written comments and an outline within prescribed time limits, for use in preparing agendas and allocating time. Persons interested in the issuance, amendment, or repeal of a rule may submit a petition for this. IRS considers the petitions in its deliberations.

*Respondents:* Business or other for-profit, Individuals or households, Not-for-profit institutions, Farms, Federal Government, State, Local or Tribal Government.

*Estimated Number of Respondents:* 600.

*Estimated Burden Hours Per Respondent:* 1 hour, 30 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 900 hours.

*OMB Number:* 1545-0807.

*Regulation Project Number:* LR 2013 (TD 7533) Final and EE-155-78 (TD 7896) Final.

*Type of Review:* Extension.

*Title:* Disc Rules on Procedures and Administration; Rules on Export Trade Corporations (LR 2013); and Income From Trade Shows (EE-155-78).

*Description:* Section 1.6071-1(b) requires that when a taxpayer files a late return for a short period, proof of unusual circumstances for late filing must be given to the District Director. Sections 1.6072 (b), (c), (d), and (e) of the Internal Revenue Code (IRC) deals with the filing dates of certain corporate returns. Regulation section 1.6072-2 provides additional information concerning these filing dates. The information is used to insure timely filing of corporate income tax returns.

*Respondents:* Business or other for-profit, Individuals or households, Not-for-profit institutions, Farms, State, Local or Tribal Government.

*Estimated Number of Respondents:* 12,417.

*Estimated Burden Hours Per Respondent:* 15 minutes.  
*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden:* 3,104 hours.

*OMB Number:* 1545-0834.  
*Form Number:* None.  
*Type of Review:* Extension.  
*Title:* Regulations under Tax Conventions—Ireland.  
*Description:* This information is needed to secure for individuals and businesses the benefits to which they are entitled under the tax convention and to facilitate the administration and enforcement of the tax laws of the United States.

*Respondents:* Business or other for-profit, Individuals or households.  
*Estimated Number of Respondents:* 20.

*Estimated Burden Hours Per Respondent:* 15 minutes.  
*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden:* 5 hours.

*OMB Number:* 1545-0930.  
*Form Number:* IRS Form 8396.  
*Type of Review:* Extension.  
*Title:* Mortgage Interest Credit.

*Description:* Form 8396 is used by individual taxpayers to claim a credit against their tax for a portion of the interest paid on a home mortgage in connection with a qualified mortgage credit certificate. Internal Revenue Code (IRC) section 25 allows the credit and IRC section 163(g) provides that the interest deduction on Schedule A will be reduced by the credit.

*Respondents:* Individuals or households.  
*Estimated Number of Respondents/Recordkeepers:* 30,000.  
*Estimated Burden Hours Per Respondent/Recordkeeper:*

	Minutes
Recordkeeping .....	46
Learning about the law or the form	5
Preparing the form .....	28
Copying, assembling, and sending the form to the IRS .....	14

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 46,500 hours.  
*OMB Number:* 1545-1112.  
*Regulation Project Number:* IA-96-88 Final.

*Type of Review:* Extension.  
*Title:* Certain Elections Under the Technical and Miscellaneous Revenue Act of 1988 and the Redesignation of Certain Other Temporary Elections Regulations.

*Description:* These regulations establish various elections with respect

to which immediate interim guidance on the time and manner of making the elections is necessary. These regulations enable taxpayers to take advantage of the benefits of various Code provisions.

*Respondents:* Individuals or households, Business or other for-profit, Not-for-profit institutions, Farms, State, Local or Tribal Government.

*Estimated Number of Respondents:* 24,305.

*Estimated Burden Hours Per Respondent:* 17 minutes.  
*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden:* 6,712 hours.

*OMB Number:* 1545-1156.  
*Regulation Project Number:* Reg. 1.6001-1.

*Type of Review:* Extension.  
*Title:* Records.  
*Description:* Internal Revenue Code section 6001 requires, in part, that every person liable for tax, or for the collection of that tax, keep such records and comply with such rules and regulations as the Secretary may from time to time prescribe. These records are needed to ensure proper compliance with the Code.

*Respondents:* Individuals or households, Business or other for-profit, Not-for-profit institutions, Farms, Federal Government, State, Local or Tribal Government.

*Estimated Number of Recordkeepers:* 1.

*Estimated Burden Hours Per Recordkeeper:* 1 hour.  
*Estimated Total Recordkeeping Burden:* 1 hour.

*OMB Number:* 1545-1600.  
*Regulation Project Number:* REG-251703-96 Final.

*Type of Review:* Revision.  
*Title:* Residence of Trusts and Estates—7701.

*Description:* This regulation provides the procedure and requirements for making the election to remain a domestic trust.

*Respondents:* Individuals or households.  
*Estimated Number of Respondents:* 222.

*Estimated Burden Hours Per Respondent:* 31 minutes.  
*Frequency of Response:* Other (one-time).

*Estimated Total Reporting Burden:* 114 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. 01-15534 Filed 6-19-01; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Submission for OMB Review;**

**Comment Request**

June 13, 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 July 20, 2001 to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-0026.  
*Form Number:* IRS Form 926.  
*Type of Review:* Revision.  
*Title:* Return by a U.S. Transferor of Property to a Foreign Corporation.

*Description:* U.S. persons file Form 926 to report the transfer of property to a foreign corporation and to report information required by section 367. The IRS uses Form 926 to determine if the gain, if any, must be recognized by the U.S. person.

*Respondents:* Business or other for-profit, Individuals or households.  
*Estimated Number of Respondents/Recordkeepers:* 1,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:* Recordkeeping: 6 hr., 13 min. Learning about the law or the form: 4 hr., 4 min.

Preparing and sending the form to the IRS: 4 hr., 21 min.  
*Frequency of Response:* On occasion.  
*Estimated Total Reporting/Recordkeeping Burden:* 14,640 hours.

*OMB Number:* 1545-0067.  
*Form Number:* IRS Form 2555.  
*Type of Review:* Extension.  
*Title:* Foreign Earned Income.

*Description:* Form 2555 is used by U.S. citizens and resident aliens who qualify for the foreign earned income exclusion and/or the foreign housing