

**FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or copies of the form and instructions should be directed to Allan Hopkins, (202) 622-6665, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:**

*Title:* Application for Change in Accounting Method.

*OMB Number:* 1545-0152.

*Form Number:* 3115.

*Abstract:* Form 3115 is used by taxpayers who wish to change their method of computing their taxable income. The form is used by the IRS to determine if electing taxpayers have met the requirements and are able to change to the method requested.

*Current Actions:* There are no changes being made to the form at this time.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations, individuals, not-for-profit organizations, and farms.

*Estimated Number of Respondents:* 6,400.

*Estimated Time Per Respondent:* 42 hrs., 31 min.

*Estimated Total Annual Burden Hours:* 272,046.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

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:

- 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;
- the accuracy of the agency's estimate of the burden of the collection of information;
- ways to enhance the quality, utility, and clarity of the information to be collected;
- 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
- estimates of capital

or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: January 17, 2002.

**George Freeland,**

*IRS Reports Clearance Officer.*

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**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY****Office of Thrift Supervision****FEDERAL RESERVE SYSTEM****Agency Information Collection****Activities: Discontinuance**

**AGENCIES:** Office of Thrift Supervision (OTS), Treasury; and Board of Governors of the Federal Reserve System (Board).

**ACTION:** Discontinuance of information collections.

**SUMMARY:** Notice is hereby given of the discontinuance by the Board and the OTS (collectively, the "agencies") of the following information collections, the Annual Report of Trust Assets (FFIEC 001) and the Annual Report of International Fiduciary Activities (FFIEC 006), effective with the December 31, 2001 report. In accordance with the requirements of the Paperwork Reduction Act of 1995 (44 U.S.C. chapter 35), the Board and the OTS (collectively, the "agencies") may not conduct or sponsor, and the respondent is not required to respond to, an information collection unless it displays a currently valid OMB control number.

On October 12, 2001, the agencies, under the auspices of the Federal Financial Institutions Examination Council (FFIEC), published a notice in the **Federal Register** (66 FR 52186) requesting public comment on the discontinuance of the (FFIEC 001 and FFIEC 006) reports. The comment period for this notice expired on December 11, 2001. No comments were received. The agencies are now submitting requests to OMB for approval of the discontinuance of the (FFIEC 001 and FFIEC 006) reports.

**DATES:** Comments must be submitted on or before February 27, 2002.

**ADDRESSES:** Interested parties are invited to submit written comments to either or both of the agencies. All comments should refer to the OMB control number(s) and will be shared between the agencies.

*OTS:* Submit any written comments concerning this notice to Information Collection Comments, Chief Counsel's

Office, Office of Thrift Supervision, 1700 G Street, N.W., Washington, D.C. 20552, Attention: 1550-0026, FAX Number (202) 906-6518, or e-mail to [infocollection.comments@ots.treas.gov](mailto:infocollection.comments@ots.treas.gov). OTS will post any comments and the related index on the OTS Internet Site at [www.ots.treas.gov](http://www.ots.treas.gov). In addition, interested persons may inspect comments at the Public Reference Room, 1700 G Street, NW, by appointment. To make an appointment, call (202) 906-5922, send an e-mail to [publicinfo@ots.treas.gov](mailto:publicinfo@ots.treas.gov), or send a facsimile transmission to (202) 906-7755.

*Board:* Comments may be mailed to Ms. Jennifer J. Johnson, Secretary, Board of Governors of the Federal Reserve System, 20th Street and Constitution Avenue, NW., Washington, DC 20551. However, because paper mail in the Washington area and at the Board of Governors is subject to delay, please consider submitting your comments by e-mail to [regs.comments@federalreserve.gov](mailto:regs.comments@federalreserve.gov), or faxing them to the Office of the Secretary at 202-452-3819 or 202-452-3102. Comments addressed to Ms. Johnson may also be delivered to the Board's mail facility in the West Courtyard between 8:45 a.m. and 5:15 p.m., located on 21st Street between Constitution Avenue and C Street, N.W. Members of the public may inspect comments in Room MP-500 between 9:00 a.m. and 5:00 p.m. on weekdays pursuant to § 261.12, except as provided in § 261.14, of the Board's Rules Regarding Availability of Information, 12 CFR 261.12 and 261.14.

A copy of the comments may also be submitted to the OMB desk officer for the agencies: Alexander T. Hunt, Office of Information and Regulatory Affairs, Office of Management and Budget, New Executive Office Building, Room 3208, Washington, DC 20503 or by e-mail to [ahunt@omb.eop.gov](mailto:ahunt@omb.eop.gov).

**FOR FURTHER INFORMATION CONTACT:**

Additional information or a copy of the collections may be requested from:

*OTS:* Sally W. Watts, OTS Clearance Officer, (202) 906-7380, Office of Thrift Supervision, 1700 G Street, NW., Washington, DC 20552; e-mail address [sally.watts@ots.treas.gov](mailto:sally.watts@ots.treas.gov).

*Board:* Mary M. West, Federal Reserve Board Clearance Officer, (202) 452-3829, Division of Research and Statistics, Board of Governors of the Federal Reserve System, 20th and C Streets, NW., Washington, DC 20551. Users of Telecommunications Device for the Deaf (TDD) may contact (202) 263-4869.

**SUPPLEMENTARY INFORMATION:**

### Discontinuation of the following reports:

*Report Titles:* Annual Report of Trust Assets and Annual Report of International Fiduciary Activities.

*Form Numbers:* FFIEC 001 and FFIEC 006.

*Frequency of Response:* Annual.

*Affected Public:* Business or other for profit.

*For OTS:*

*OMB Number:* 1550-0026.

*Number of Respondents:* 101 (FFIEC 001).

*Estimated Average Time per Response:* 4.08 burden hours (FFIEC 001).

*Estimated Total Annual Burden:* 412 burden hours.

*For Board:*

*OMB Number:* 7100-0031.

*Number of Respondents:* 22 (FFIEC 001), 0 (FFIEC 006).

*Estimated Average Time per Response:* 3.82 burden hours (FFIEC 001), 4.0 burden hours (FFIEC 006).

*Estimated Total Annual Burden:* 84 burden hours.

*General Description of Reports:* This information collection (FFIEC 001 and FFIEC 006) is mandatory: 12 U.S.C. 1464 (for thrift institutions), and 12 U.S.C. 248(a)(1) and (2) and 1844(c) (for state member banks and bank holding companies). The data on the FFIEC 001 are publicly available with the exception of Schedule E—Fiduciary Income Statement. The FFIEC 006, collected by the Board, is given confidential treatment [5 U.S.C. 552(b)(8)]. Small businesses (i.e., small banks) are affected.

*Abstract:* These interagency reports collect information on fiduciary asset totals and activities. They are used to monitor changes in the volume and character of discretionary trust activity and the volume of nondiscretionary trust activity and to determine resource needs for supervisory purposes.

*Current Actions:* Financial institutions that exercise fiduciary powers and have fiduciary assets or accounts have reported information on their trust activities each December 31 in the Annual Report of Trust Assets (FFIEC 001). Institutions with trust operations in foreign offices also complete the Annual Report of International Fiduciary Activities (FFIEC 006). The agencies will discontinue the FFIEC 001 and the FFIEC 006 trust activities reports.

This discontinuance is prompted by the introduction of Schedule RC-T, "Fiduciary and Related Services," on the quarterly bank Consolidated Reports

of Condition and Income (Call Report) (FFIEC 031 and 041, OMB No. 7100-0036),<sup>1</sup> and Schedule T, "Fiduciary and Related Services" on the quarterly Report of Assets and Liabilities of U.S. Branches and Agencies of Foreign Banks (FFIEC 002, OMB No. 7100-0032).<sup>2</sup> Schedules RC-T and T take effect as of December 31, 2001. The OTS is adding Schedule FS—Fiduciary and Related Services to the Thrift Financial Report (OMB No. 1550-0023) effective March 31, 2002.

The new trust schedule replaces the Annual Report of Trust Assets (FFIEC 001) in December 2001 for institutions that file Call Reports and the FFIEC 002 and in March 2002 for institutions that file Thrift Financial Reports. For national and state member banks, two items in the new schedule will replace the Annual Report of International Fiduciary Activities (FFIEC 006). However, federally supervised state-chartered nondeposit trust companies that are subsidiaries of holding companies do not file Call Reports or Thrift Financial Reports, but were previously required to complete the FFIEC 001. The agencies have determined that the information of supervisory interest on trust activities that these trust companies have reported on the FFIEC 001 can be monitored by other means.

#### Request for Comment

Comments are invited on:

- Whether the information collections are necessary for the proper performance of the agencies' functions, including whether the information has practical utility;
- The accuracy of the agencies' estimates of the burden of the information collections, including the validity of the methodology and assumptions used;
- Ways to enhance the quality, utility, and clarity of the information to be collected;
- Ways to minimize the burden of information collections on respondents, including through the use of automated collection techniques or other forms of information technology; and
- Estimates of capital or start up costs and costs of operation, maintenance, and purchase of services to provide information.

Comments submitted in response to this notice will be shared between the agencies and will be summarized or included in the agencies' requests for OMB approval. All comments will become a matter of public record.

<sup>1</sup> *Federal Register*, March 5, 2001 (66 FR 13369).

<sup>2</sup> *Federal Register*, May 4, 2001 (66 FR 22556).

Written comments should address the accuracy of the burden estimates and ways to minimize burden including the use of automated collection techniques or the use of other forms of information technology as well as other relevant aspects of the information collection request.

Dated: January 18, 2002.

**Deborah Dakin,**

*Deputy Chief Counsel, Regulations & Legislation Division, Office of Thrift Supervision.*

Board of Governors of the Federal Reserve System, January 23, 2002.

**Jennifer J. Johnson,**

*Secretary of the Board.*

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## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0052]

### Proposed Information Collection Activity: Proposed Collection; Comment Request

**AGENCY:** Veterans Benefits Administration, Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** The Veterans Benefits Administration (VBA), Department of Veterans Affairs (VA), is announcing an opportunity for public comment on the proposed collection of certain information by the agency. Under the Paperwork Reduction Act (PRA) of 1995, Federal agencies are required to publish notice in the **Federal Register** concerning each proposed collection of information, including each proposed extension of a currently approved collection and allow 60 days for public comment in response to the notice. This notice solicits comments for information needed from a claimant prior to undergoing a VA examination and to record the findings of the examining physician.

**DATES:** Written comments and recommendations on the proposed collection of information should be received on or before March 29, 2002.

**ADDRESSES:** Submit written comments on the collection of information to Nancy J. Kessinger, Veterans Benefits Administration (20S52), Department of Veterans Affairs, 810 Vermont Avenue, NW, Washington, DC 20420 or e-mail: [irmnkess@vba.va.gov](mailto:irmnkess@vba.va.gov). Please refer to "OMB Control No. 2900-0052" in any correspondence.