

*Description:* ATF F 5100.18 is completed by permittees who change their operations which require a new permit to be issued or a notice to be received by ATF. The information allows ATF to identify the permittee, the changes to the permit or business and to determine whether the applicant qualifies.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 1,200.

*Estimated Burden Hours Per Respondent:* 30 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 600 hours.

*OMB Number:* 1512-0507.

*Form Number:* ATF F 5300.26.

*Type of Review:* Extension.

*Title:* Federal Firearms and Ammunition Excise Tax.

*Description:* This information is needed to determine how much tax is owed for firearms and ammunition. ATF uses this information to verify that a taxpayer has correctly determined and paid tax liability on the sale or use of firearms and ammunition. Businesses, including small to large, and individuals may be required to use this form.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 965.

*Estimated Burden Hours Per Respondent:* 7 hours.

*Frequency of Response:* Quarterly, Other (annual if no tax is due).

*Estimated Total Reporting Burden:* 27,020 hours.

*OMB Number:* 1512-0548.

*Form Number:* ATF F 6410.1.

*Type of Review:* Extension.

*Title:* Gang Resistance Education and Training Funding Application.

*Description:* State and Local law enforcement agencies desiring financial assistance for the G.R.E.A.T. Program will submit ATF F 6410.1 to the ATF, G.R.E.A.T. Branch. The information collected will be used by ATF to evaluate the applicants funding need. The information will also be used to determine funding priorities and levels of funding, as required by law.

*Respondents:* State, Local or Tribal Government.

*Estimated Number of Respondents:* 400.

*Estimated Burden Hours Per Respondent:* 2 hours.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 800 hours.

*Clearance Officer:* Jacqueline White (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. 02-7767 Filed 3-29-02; 8:45 am]

**BILLING CODE 4810-31-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

March 26, 2002.

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 May 1, 2002 to be assured of consideration.

### INTERNAL REVENUE SERVICE (IRS)

*OMB Number:* 1545-1395.

*Form Number:* IRS Form 8838.

*Type of Review:* Extension.

*Title:* Consent to Extend the Time to Assess Tax Under Section 367-Gain Recognition Agreement.

*Description:* Form 8838 is used to extend the statute of limitations for U.S. persons who transfer stock or securities to a foreign corporation. The form is filed when the transferor makes a gain recognition agreement. This agreement allows the transferor to defer the payment of tax on the transfer. The IRS uses Form 8838 so that it may assess tax against the transferor after the expiration of the original statute of limitations.

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

*Estimated Number of Respondents/Recordkeepers:* 1,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—4 hr., 32 min.

Learning about the law or the form—2 hr., 9 min.

Preparing the form—3 hr., 15 min.

Copying, assembling, and sending the form to the IRS—16 min.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 10,220 hours.

*Clearance Officer:* Glenn Kirkland, Internal Revenue Service, Room 6411, 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.

**Mary A. Able,**

*Departmental Reports Management Officer.*

[FR Doc. 02-7768 Filed 3-29-02; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[PS-62-87]

### Proposed Collection; Comment Request for Regulation Project

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**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 IRS is soliciting comments concerning an existing final regulation, PS-62-87 (TD 8302), Low-Income Housing Credit for Federally-assisted Buildings (sec. 1.42-2(d)).

**DATES:** Written comments should be received on or before May 31, 2002 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn Kirkland, Internal Revenue Service, room 6411, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this regulation should be directed to Allan Hopkins, (202) 622-6665, or through the internet ([Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov)) Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION: Title:**

Low-Income Housing Credit for Federally-assisted Buildings.

OMB Number: 1545-1005.

Regulation Project Number: PS-62-87.

**Abstract:** The regulation provides state and local housing credit agencies and owners of qualified low-income buildings with guidance regarding compliance with the waiver requirement of section 42(d)(6) of the Internal Revenue Code. The regulation requires documentary evidence of financial distress leading to a potential claim against a Federal mortgage insurance fund in order to get a written waiver from the IRS for the acquirer of the qualified low-income building to properly claim the low-income housing credit.

**Current Actions:** There is no change to this existing regulation.

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

**Affected Public:** Business or other for-profit organizations, individuals or households, not-for-profit institutions, and Federal, state, local or tribal governments.

**Estimated Number of Respondents:** 1,000.

**Estimated Time Per Respondent:** 3 hrs.

**Estimated Total Annual Burden Hours:** 3,000.

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: (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 purchase of services to provide information.

Approved: March 22, 2002.

**George Freeland,**

*IRS Reports Clearance Officer.*

[FR Doc. 02-7803 Filed 3-29-02; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF TREASURY****Internal Revenue Service****Advisory Committee for Electronic Tax Administration**

**AGENCY:** Internal Revenue Service (IRS).

**ACTION:** Request for nominations.

**SUMMARY:** The Electronic Tax Administration Advisory Committee (ETAAC), was established to provide continued input into the development and implementation of the Internal Revenue Service (IRS) strategy for electronic tax administration. The ETAAC provides an organized public forum for discussion of electronic tax administration issues in support of the overriding goal that paperless filing should be the preferred and most convenient method of filing tax and information returns. ETAAC members convey the public's perception of IRS electronic tax administration activities, offer constructive observations about current or proposed policies, programs, and procedures, and suggest improvements. This document seeks nominations of individuals to be considered for selection as Committee members.

The Director (Electronic Tax Administration) will assure that the size and organizational representation of the ETAAC obtains balanced membership and includes representatives from various groups including: (1) Tax practitioners and preparers, (2) transmitters of electronic returns, (3) tax software developers, (4) large and small businesses, (5) employers and payroll service providers, (6) individual taxpayers, (7) financial industry (payers, payment options and best practices), (8) system integrators (technology providers), (9) academic (marketing, sales or technical perspectives), (10)

trusts and estates, (11) tax exempt organizations, and (12) state and local governments. We are soliciting nominations from professional and public interest groups, IRS officials, the Department of Treasury, and Congress. Members will be limited to serving one two-year term on the ETAAC to ensure that new perspectives and ideas are generated by the members. All travel expenses within government guidelines will be reimbursed.

**DATES:** Written nominations must be received on or before May 1, 2002.

**ADDRESSES:** Nominations should be sent to Robin Marusin, W:E, Room 7331 IR, 1111 Constitution Ave., NW., Washington, DC 20224. Application forms can be obtained from Robin Marusin, who can be reached on (202) 622-8184.

**FOR FURTHER INFORMATION CONTACT:** Robin Marusin, 202-622-8184.

**SUPPLEMENTARY INFORMATION:** The ETAAC will provide continued input into the development and implementation of the IRS strategy for electronic tax administration. The ETAAC members will convey the public's observations about current or proposed policies, programs, and procedures, and suggest improvements.

This activity is based on the authority to administer the Internal Revenue laws conferred upon the Secretary of the Treasury by section 7802 of the Internal Revenue Code and delegated to the Commissioner of the Internal Revenue.

The ETAAC will research, analyze, consider, and make recommendations on a wide range of electronic tax administrations issues and will provide input into the development and implementation of the strategic plan for electronic tax administration.

Nominations should describe and document the proposed member's qualifications for membership to the Committee. Equal opportunity practices will be followed in all appointments to the Committee. To ensure that the recommendations of the Committee have taken into account the needs of the diverse groups served by the Department, membership will include, to the extent practicable, individuals, with demonstrated ability to represent minorities, women, and persons with disabilities.

**Terence H. Lutes,**

*Director, Electronic Tax Administration.*

[FR Doc. 02-7804 Filed 3-29-02; 8:45 am]

**BILLING CODE 4830-01-P**