

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 17, 2002 to be assured of consideration.

#### Financial Crimes Enforcement Network

*OMB Number:* 1506-0012.

*Form Number:* TD F 90-22.53.

*Type of Review:* Extension.

*Title:* Designation of Exempt Person Form.

*Description:* This form is used by depository institutions when designating their eligible customers as exempt from the requirement to report transactions in currency in excess of \$10,000.

*Respondents:* Business or other for-profit.

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

*Estimated Burden Hours Per Respondent/Recordkeeper:* 1 hour, 10 minutes.

*Frequency of Response:* Biennially, Other (once per initial exemption).

*Estimated Total Reporting/Recordkeeping Burden:* 30,000 hours.

*Clearance Officer:* Steve Rudzinski, Financial Crime Enforcement Network (FinCEN), P.O. Box 39, Vienna, VA 22183, 767-2825.

*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. 02-12208 Filed 5-15-02; 8:45 am]

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#### DEPARTMENT OF THE TREASURY

##### Submission for OMB Review; Comment Request

May 8, 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 June 17, 2002 to be assured of consideration.

#### Internal Revenue Service

*OMB Number:* 1545-0987.

*Regulation Project Number:* IAA-62-91 Final and Temporary.

*Type of Review:* Extension.

*Title:* Capitalization and Inclusion in Inventory of Certain Costs.

*Description:* The paperwork requirements are necessary to determine whether taxpayers comply with the cost allocation rules of section 263A and with the requirements for changing their methods of accounting. The information will be used to verify taxpayers' changes in methods of accounting.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 20,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 5 hours.

*Frequency of Response:* Other (in the year of change).

*Estimated Total Reporting/Recordkeeping Burden:* 100,000 hours.

*OMB Number:* 1545-1772.

*Form Number:* IRS Form 8717.

*Type of Review:* Extension.

*Title:* User Fee for Employee Plan Determination Letter Request.

*Description:* The Omnibus Reconciliation Act of 1990 requires payment of a "user fee" with each application for a determination letter. Because of this requirement, the Form 8717 was created to provide filers the means to make payment and indicate the type of request.

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

*Estimated Number of Respondents:* 100,000.

*Estimated Burden Hours Per Respondent:* 5 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 8,333 hours.

*Clearance Officer:* Glenn Kirkland, Internal Revenue Service, Room 6411-03, 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. 02-12209 Filed 5-15-02; 8:45 am]

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#### DEPARTMENT OF THE TREASURY

##### Internal Revenue Service

[REG-209837-96]

##### 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, REG-209837-96, (TD 8742), Requirements Respecting the Adoption or Change of Accounting Method; Extensions of Time To Make Elections (§§ 301.9100-2 and 301.9100-3).

**DATES:** Written comments should be received on or before July 15, 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 the regulation should be directed to Larnice Mack (202) 622-3179, or through the internet (Larnice.Mack@irs.gov), Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224.

##### SUPPLEMENTARY INFORMATION:

*Title:* Requirements Respecting the Adoption or Change of Accounting Method; Extensions of Time To Make Elections.

*OMB Number:* 1545-1488.

*Regulation Project Number:* REG-209837-96.

*Abstract:* This final regulation provides the procedures for requesting an extension of time to make certain elections, including changes in accounting method and accounting period. In addition, the regulation provides the standards that the IRS will use in determining whether to grant taxpayers extensions of time to make these elections.

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

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