

aircraft arriving from foreign countries pertain only to baggage declarations. Customs requires that the pilot present documents required by FAA to be presented upon arrival.

*Respondents:* Individuals or households, business or other for-profit.  
*Estimated Number of Respondents:* 150,000.

*Estimated Burden Hours Per Respondent:* 1 minute.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden:* 2,490 hours.

*Clearance Officer:* 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:* Joseph F. Lackey, Jr. (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

**Mary A. Able,**

*Departmental Reports Management Officer.*  
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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

October 18, 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, Pub. L. 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

11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

**DATES:** Written comments should be received on or before November 29, 2002 to be assured of consideration.

### Internal Revenue Service (IRS)

*OMB Number:* 1545-1275.  
*Regulation Project Number:* CO-45-91 Final.

*Type of Review:* Extension.  
*Title:* Limitations on Corporate Net Operating Loss Carryforwards.

*Description:* Section 1.382-9(d)(2)(iii) and (d)(4)(iv) allow a loss corporation to rely on a statement by beneficial owners of indebtedness in determining whether the loss corporation qualifies under section 382(1)(5). Section 1.382-9(d)(6)(ii) requires a loss corporation to file an election if it wants to apply the regulations retroactively, or revoke a prior section 382(1)(6) election.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 650.

*Estimated Burden Hours Per*

*Respondent:* 1 hour, 15 minutes.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden:* 200 hours.

*OMB Number:* 1545-1421.

*Regulation Project Number:* IA-62-93 Final.

*Type of Review:* Extension.

*Title:* Certain Elections Under the Omnibus Budget Reconciliation Act of 1993.

*Description:* These regulations establish various elections enacted by the Omnibus Budget Reconciliation Act of 1993 (Act). The regulations provide guidance that enable taxpayers to take advantage of various benefits provided by the Act and the Internal Revenue Code.

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

*Estimated Number of Respondents:* 410,000.

*Estimated Burden Hours Per Respondent:* 30 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 202,500 hours.

*OMB Number:* 1545-1487.

*Regulation Project Number:* REG-209827 and REG-111672-99 Final.

*Type of Review:* Extension.

*Title:* Treatment of Distributions to Foreign Persons Under Sections 367(e)(1) and 367(e)(2).

*Description:* Sections 367(e)(1) and 367(e)(2) provide for gain recognition on certain transfers to foreign persons under sections 355 and 332. Section 6038B(a) requires U.S. persons transferring property to foreign persons in exchanges described in sections 332 and 355 to furnish information regarding such transfers.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 217.

*Estimated Burden Hours Per Respondent:* 11 hours, 23 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 2,471 hours.

*Clearance Officer:* Glenn Kirkland (202) 622-3428, Internal Revenue Service, Room 6411-03, 1111 Constitution Avenue, NW, Washington, DC 20224.

*OMB Reviewer:* Joseph F. Lackey, Jr. (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

**Mary A. Able,**

*Departmental Reports, Management Officer.*  
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