

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.

**Lois K. Holland,**

*Treasury PRA Clearance Officer.*

[FR Doc. 03-16119 Filed 6-25-03; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

June 19, 2003.

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

**DATES:** Written comments should be received on or before July 28, 2003 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0046.

*Form Number:* IRS Form 982.

*Type of Review:* Extension.

*Title:* Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment).

*Description:* Internal Revenue Code section 108 allows taxpayers to exclude from gross income amounts attributable to discharge of indebtedness. Code section 1081(b) allows corporations to exclude from gross income amounts attributable to certain transfers of property. The data is used to verify adjustments to basis of property and reduction of tax attributes.

*Respondents:* Business or other for-profit, Individuals or households, Farms, Federal Government, State, Local or Tribal Government.

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

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:*

Recordkeeping—5 hr., 44 min.

Learning about the law or the form—2 hr., 10 min.

Preparing and sending the form to the IRS—2 hr., 22 min.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 10,300 hours.

*OMB Number:* 1545-0062.

*Form Number:* IRS Form 3902.

*Type of Review:* Extension.

*Title:* Moving Expenses.

*Description:* Internal Revenue Code (IRC) section 217 requires itemization of various allowable moving expenses. Form 3903 is filed with Form 1040 by individuals claiming employment related moves. The data is used to help verify that the expenses are deductible and that the deduction is computed correctly.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 678,678.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:*

Recordkeeping—3 min.

Learning about the law or the form—9 min.

Preparing the form—15 min.

Copying, assembling, and sending the form to IRS—13 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 807,627 hours.

*OMB Number:* 1545-0770.

*Regulation Project Number:* FI-182-78 NPRM.

*Type of Review:* Extension.

*Title:* Transfers of Securities Under Certain Agreements.

*Description:* Section 1058 of the Internal Revenue Code provides tax-free treatment for transfers of securities pursuant to a securities lending agreement. The agreement must be in writing and is used by the taxpayer, in a tax audit situation, to justify nonrecognition treatment of gain or loss on the exchange of the securities.

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

*Estimated Number of Respondents:* 11,742.

*Estimated Burden Hours Per*

*Respondent:* 50 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 9,781 hours.

*OMB Number:* 1545-1163.

*Form Number:* IRS Form 8822.

*Type of Review:* Extension.

*Title:* Change of Address.

*Description:* Form 8822 is used by taxpayers to notify the Internal Revenue Service that they have changed their home or business address or business location.

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

Not-for-profit institutions, Farms, Federal Government, State, Local or Tribal Government.

*Estimated Number of Respondents:* 1,500,000.

*Estimated Burden Hours Per*

*Respondent:* 16 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:*

387,501 hours.

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

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### Submission for OMB Review; Comment Request

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**DATES:** Written comments should be received on or before July 28, 2003 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0059.

*Form Number:* IRS Form 4137.

*Type of Review:* Extension.

*Title:* Social Security and Medicare Tax on Unreported Tip Income.

*Description:* Section 3102 requires an employee who receives tips subject to Social Security and Medicare tax to compute tax due on these tips if the employee did not report them to his or her employer. The data is used to help verify that the Social Security and Medicare tax on income is correctly computed.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 76,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—26 min.

Learning about the law or the form—7 min.

Preparing the form—26 min.

Copying, assembling, and sending the form to the IRS—20 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 101,080 hours.

*OMB Number:* 1545-0160.

*Form Number:* IRS Form 3520-A.

*Type of Review:* Extension.

*Title:* Annual Information Return of Foreign Trust with a U.S. Owner.

*Description:* Section 6048(b) requires that foreign trusts with at least one U.S. beneficiary must file an annual information return on Form 3520-A. The form is used to report the income and deductions of the foreign trust and provide statements to the U.S. owners and beneficiaries. IRS uses Form 3520-A to determine if the owner of the trust has included the net income of the trust in its gross income.

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

*Estimated Number of Respondents/Recordkeepers:* 500.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—37 hr., 18 min.

Learning about the law or the form—2 hr., 40 min.

Preparing and sending the form to the IRS—3 hr., 24 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 21,700 hours.

*OMB Number:* 1545-0192.

*Form Number:* IRS Form 4970.

*Type of Review:* Extension.

*Title:* Tax on Accumulation

Distribution of Trusts.

*Description:* Form 4970 is used by a beneficiary of a domestic or foreign trust to compute the tax adjustment attributable to an accumulation distribution. The form is used to verify whether the correct tax has been paid on the accumulation distribution.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 30,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—1 hr., 12 min.

Learning about the law or the form—15 min.

Preparing the form—1 hr., 25 min.

Copying, assembling, and sending the form to the IRS—20 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 96,600 hours.

*OMB Number:* 1545-1181.

*Form Number:* IRS Form 8752.

*Type of Review:* Extension.

*Title:* Required Payment or Refund Under section 7519.

*Description:* This form is used to verify that partnerships and S corporations that have made a section 444 election have correctly reported the payment required under section 7519.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 72,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—5 hr., 44 min.

Learning about the law or the form—1 hr., 0 min.

Preparing, copying, assembling, and sending the form to the IRS—1 hr., 7 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 565,920 hours.

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

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## DEPARTMENT OF THE TREASURY

### Privacy Act of 1974; System of Records

**AGENCY:** Treasury.

**ACTION:** Notice of alteration to a Privacy Act System of Records.

**SUMMARY:** The Department is altering its system of records Treasury .001-Treasury Payroll and Personnel System due to the recent upgrade of the automated, integrated human resources system (HRS) used by the Department.

**DATES:** Comments must be received by July 28, 2003. The proposed altered systems of records will become effective August 5, 2003 unless comments are received that would result in a contrary determination.

**ADDRESSES:** Comments should be sent to: Director, Office of Human Resources Enterprise Solutions, Department of the Treasury, 1500 Pennsylvania Ave., NW., Washington, DC 20220.

**FOR FURTHER INFORMATION CONTACT:** Kim Pridgen, Office of Human Resources Enterprise Solutions, (202) 622-1520.

**SUPPLEMENTARY INFORMATION:** In January 2001, the Human Resources System Program Office (HRSPPO) and the Treasury Integrated Management Information Systems (TIMIS) organizations were merged to create the Office of Human Resources Enterprise Solutions (HRES). The new structure, whose mission is to improve human resources systems and service delivery to Treasury through the application of innovative enterprise-wide technology, was designed to concentrate efforts and resources on Human Resource (HR) system modernization and to consolidate operations support into the future. Treasury and its bureaus have undertaken efforts to reengineer HR management and to design, develop and implement a new automated human resources system (HRS), which is based on a suite of commercial-off-the-shelf (COTS) products. The Departmental and bureau partnership formed to implement the new system will aid Treasury's bureaus in meeting their primary business need for an integrated HRS that will increase the timeliness and accuracy of personnel data, assist in streamlining personnel processes and enable users to directly and easily access and enter HR information in a secure environment. The basis for the Treasury initiative is to leverage COTS products to act as a catalyst to reengineer HR processes and practices at the Department. These improvements will reduce non-value added work so that resources can be redirected to value-added use.

The System name is being changed from Treasury Payroll and Personnel System to "Treasury Personnel and Payroll System". The address for each bureau is being added under "system location" to bring the notice into conformance with other Treasury-wide notices.

As a result of the establishment of the Department of Homeland Security and the transfer of four Treasury bureaus: Bureau of Alcohol, Tobacco and Firearms, United States Customs Service, Federal Law Enforcement Training Center and the United States Secret Service, the references to those bureaus are being removed from this system of records. In addition, pursuant to Treasury Order 120-01 dated January 21, 2003, the Alcohol and Tobacco Tax and Trade Bureau (TTB) was established and is being added to "System location" and "System manager".

The notice is also revised to add applicants and applicant data as new