

Estimated Burden Hours Per Recordkeeper: 12 minutes.
Estimated Total Recordkeeping Burden: 22,000 hours.
OMB Number: 1545-1533.
Revenue Procedure Number: Revenue Procedure 97-22.

Type of Review: Extension.
Title: 26 CFR 601.105, Examination of Returns and Claims for Refund, Credits, or Abatement, Determination of Correct Tax Liability.

Description: The information requested in Revenue Procedure 97-22 under sections 4 and 5 is required to ensure that records maintained in an electronic storage system will constitute records within the meaning of section 6001.

Respondents: Business or other for-profit, Individuals or households, Not-for-profit institutions, Farms, Federal Government, State, Local or Tribal Government.

Estimated Number of Recordkeepers: 50,000.

Estimated Burden Hours Per Recordkeeper: 20 hours, 1 minute.
Estimated Total Recordkeeping Burden: 1,000,400 hours.

OMB Number: 1545-1540.
Regulation Project Number: REG-106871-00 NPRM.

Type of Review: Extension.
Title: Reporting Requirement for Widely Held Fixed Investment Trusts.
Description: The regulations clarify the reporting requirements of trustees and middlemen involved with widely held fixed investment trusts.

Respondents: Business or other for-profit.
Estimated Number of Respondents: 1,200.

Estimated Burden Hours Per Respondent: 2 hours.
Frequency of Response: Quarterly, Annually.

Estimated Total Reporting Burden: 2,400 hours.
OMB Number: 1545-1673.
Revenue Procedure Number: Revenue Procedure 2002-47.

Type of Review: Extension.
Title: Employee Plans Compliance Resolution System.

Description: The information requested in this revenue procedure is required to enable the Commissioner, Tax Exempt and Government Entities Division of the Internal Revenue Service to make determinations on the issuance of various types of closing agreements and compliance statements. The issuance of these agreements and statements allows individual plans to maintain their tax-qualified status. As a result, the favorable tax treatment of the benefits of the eligible employees is retained.

Respondents: Business or other for-profit, Individuals or households, Not-for-profit institutions, State, Local or Tribal Government.

Estimated Number of Respondents/Recordkeepers: 4,292.
Estimated Burden Hours Per Respondent/Recordkeeper: 13 hours, 6 minutes.

Frequency of Response: On occasion.
Estimated Total Reporting/Recordkeeping Burden: 56,272 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.

Lois K. Holland,

Departmental Reports, Management Officer.
 [FR Doc. 03-10275 Filed 4-24-03; 8:45 am]

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DEPARTMENT OF THE TREASURY

**Submission for OMB Review;
 Comment Request**

April 17, 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 May 27, 2003 to be assured of consideration.

Internal Revenue Service

OMB Number: 1545-1312.
Regulation Project Number: INTL 15-91 NPRM.

Type of Review: Extension.
Title: Taxation of Gain or Loss from Certain Nonfunctional Currency Transactions (Section 988 Transactions).

Description: Certain taxpayers are allowed to elect a mark to market method of accounting for currency gains and losses and to integrate certain foreign currency denominated dividend, rent and royalty payments with hedges thereof.

Respondents: Business or other for-profit, Individuals or households.
Estimated Number of Respondents: 1,500.

Estimated Burden Hours Per Respondent: 40 minutes.
Frequency of Response: Other (One-time only).

Estimated Total Reporting Burden: 1,000 hours.
OMB Number: 1545-1522.
Revenue Procedure Number: Revenue Procedures 2003-1 and 2003-3.

Type of Review: Extension.
Title: 26 CFR 601.201—Rulings and Determination Letters.

Description: The information requested in Revenue Procedure 2003-1 under sections 5.05, 6.07, 8.01, 8.02, 8.03, 8.04, 8.05, 8.07, 9.01, 10.06, 10.07, 10.09, 11.01, 11.06, 11.07, 12.12, 13.02, 15.02, 15.03, 15.07, 15.08, 15.09, and 15.11, paragraph (B)(1) of Appendix A, and Appendix C, and question 35 of Appendix C, and in Revenue Procedure 2003-3 under sections 3.01(29), 3.02(1) and (3), 4.01(26), and 4.02(1) and (7)(b) is required to enable the Internal Revenue Service to give advice on filing letter ruling and determination letter requests and to process such requests.

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

Estimated Number of Respondents: 3,800.

Estimated Burden Hours Per Respondent: 80 hours, 19 minutes.
Frequency of Response: On occasion.
Estimated Total Reporting Burden: 305,230 hours.

OMB Number: 1545-1531.
Notice Number: Notice 97-19 and Notice 98-34.

Type of Review: Extension.
Title: Guidance for Expatriates Under Sections 877, 2501, 2107, and 6039F.

Description: Notice 97-19 and Notice 98-34 provide guidance for individuals affected by amendments to Code sections 877, 2107, and 2501, as amended by the Health Insurance Portability and Accountability Act. These notices also provide guidance on Code section 6039F.

Respondents: Individuals or households.
Estimated Number of Respondents: 12,350.

Estimated Burden Hours Per Respondent: 32 minutes.
Frequency of Response: Annually.
Estimated Total Reporting Burden: 6,525 hours.

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

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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