

*Description:* The master and prototype procedure sets forth the procedures for sponsors of master and prototype pension, profit-sharing and annuity plans to request an opinion letter from the Internal Revenue Service that the form of a master or prototype plan meets the requirements of section 401(a) of the Internal Revenue Code. The information requested in sections 5.14, 9.11, 12.02, 12.03, 15.02, 17.02, 18.06, 19.02 and 19.09 of the master and prototype revenue procedure is in addition to the information required with Forms 4461 (Application for Approval of Master of Prototype Defined Contribution Plan), 4461-A (Application for Approval of Master or Prototype Defined Benefit Plan), 4461-B (Application for approval of Master or Prototype or Plan (Master Submitter Adopting Sponsor)). This information is needed in order to enable the Employee Plans function of the Service's Tax Exempt and Government Entities Division to issue an opinion letter.

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

*Estimated Number of Respondents:* 266,530.

*Estimated Burden Hours Per*

*Respondent:* 1 hour, 32 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 408,563 hours.

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

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

**Lois K. Holland,**

*Departmental Reports Management Officer.*  
[FR Doc. 03-9615 Filed 4-17-03; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

April 14, 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 19, 2003, to be assured of consideration.

#### Bureau of the Public Debt (PD)

*OMB Number:* 1535-0060.

*Form Number:* PD F 2488-1.

*Type of Review:* Extension.

*Title:* Certificate By Legal Representative(s) of Decedent's Estate, During Administration, of Authority to Act and Request Payment and/or Make Distribution Where Estate Holds No More Than \$1,000 (face amount) U.S. Savings and Retirement Securities, Excluding Checks Representing Interest.

*Description:* PD F 2488-1 is used by legal representatives of decedent's estate to establish authority to act and to request disposition of securities.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 6,300.

*Estimated Burden Hours Per Respondent:* 15 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden Hours:* 1,575 hours.

*OMB Number:* 1535-0118.

*Form Number:* PD F 5336.

*Type of Review:* Extension.

*Title:* Application for Disposition.

*Description:* PD F 5336 is used by person(s) entitled to a decedent's estate not being administered to request payment or reissue of Savings Bonds/ Notes and/or related checks.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 80,000.

*Estimated Burden Hours Per Respondent:* 30 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden Hours:* 40,000 hours.

*Clearance Officer:* Vicki S. Thorpe, Bureau of the Public Debt, 200 Third Street, Parkersburg, West VA 26106-1328, (304) 480-6553.

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

**Mary A. Able,**

*Departmental Reports Management Officer.*  
[FR Doc. 03-9616 Filed 4-17-03; 8:45 am]

**BILLING CODE 4810-39-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

April 11, 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 Officers 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 19, 2003, to be assured of consideration.

#### Internal Revenue Service (IRS) and Financial Crimes Enforcement Network (FinCEN)

*OMB Numbers:* 1545-0892 and 1506-0018.

*Form Numbers:* IRS Form 8300 and FinCEN Form 8300.

*Type of Review:* Revision.

*Title:* Report of Cash Payments Over \$10,000 Received in a Trade or Business.

*Description:* Anyone in a trade or business who, in the course of such trade or business, receives more than \$10,000 in cash or foreign currency in one or more related transactions must report it to the IRS and provide a statement to the payor. Any transaction which must be reported under title 31 on Form 4789 is exempted from reporting the same transaction on Form 8300.

The USA Patriot Act of 2001 (Pub. L. 107-56) authorized the Financial Crimes Enforcement Network to collect the information reported on Form 8300. In a joint effort to develop a dual use form, IRS and FinCEN worked together to ensure that the transmission of the data collected to FinCEN on Forms 8300 does not violate the provisions of section 6103.

*Respondents:* Business or other for-profit, farms, Federal government.

*Estimated Number of Respondents/Recordkeepers:* 70,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 21 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 87,757 hours.

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

03, 1111 Constitution Avenue, NW., Washington, DC 20224, (202) 622-3428.  
*Clearance Officer:* Steve Rudzinski, Financial Crimes Enforcement Network, P.O. Box 39, Vienna, VA 22183, (703) 905-3845.

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

**Mary A. Able,**

*Departmental Reports Management Officer.*

[FR Doc. 03-9617 Filed 4-17-03; 8:45 am]

**BILLING CODE 4830-01-P; 4830-02-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 8752

**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, Pub. L. 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 8752, required Payment or Refund Under Section 7519.

**DATES:** Written comments should be received on or before June 17, 2003 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 form and instructions this regulation should be directed to Allan Hopkins at (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:* Required Payment or Refund Under Section 7519.

*OMB Number:* 1545-1181.

*Form Number:* 8752.

*Abstract:* Partnerships and S corporations use Form 8752 to compute and report the payment required under Internal Revenue Code section 7519 or

to obtain a refund of net prior year payments. Such payments are required of any partnership or S corporation that has elected under Code section 444 to have a tax year other than a required tax year.

*Current Actions:* There is no changes being made to the form at this time.

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

*Affected Public:* Business or other for-profit organizations and farms.

*Estimated Number of Respondents:* 72,000.

*Estimated Time Per Respondent:* 7 hr., 52 min.

*Estimated Total Annual Burden Hours:* 565,920.

*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: April 10, 2003.

**Glenn Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. 03-9641 Filed 4-17-03; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 3520-A

**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, Pub. L. 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner.

**DATES:** Written comments should be received on or before June 17, 2003 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 form and instructions 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:* Annual Information Return of Foreign Trust With a U.S. Owner.

*OMB Number:* 1545-0160.

*Form Number:* 3520-A.

*Abstract:* Internal Revenue Code section 6048(b) requires that foreign trusts with at least one U.S. beneficiary must file an annual information return. Form 8520-A 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 3820-A to determine if the U.S. owner of the trust has included the net income of the trust in its gross income.

*Current Actions:* There are no changes being made to the form at this time.

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

*Affected Public:* Individuals or households and business or other for-profit organizations.

*Estimated Number of Respondents:* 500.

*Estimated Time Per Respondent:* 43 hrs., 24 min.