

*Description:* ATF F 5100.18 is completed by permittees who change their operations which require a new permit to be issued or a notice to be received by ATF. The information allows ATF to identify the permittee, the changes to the permit or business and to determine whether the applicant qualifies.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 1,200.

*Estimated Burden Hours Per*

*Respondent:* 30 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 600 hours.

*OMB Number:* 1512-0507.

*Form Number:* ATF F 5300.26.

*Type of Review:* Extension.

*Title:* Federal Firearms and Ammunition Excise Tax.

*Description:* This information is needed to determine how much tax is owed for firearms and ammunition. ATF uses this information to verify that a taxpayer has correctly determined and paid tax liability on the sale or use of firearms and ammunition. Businesses, including small to large, and individuals may be required to use this form.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 965.

*Estimated Burden Hours Per*

*Respondent:* 7 hours.

*Frequency of Response:* Quarterly, Other (annual if no tax is due).

*Estimated Total Reporting Burden:* 27,020 hours.

*OMB Number:* 1512-0548.

*Form Number:* ATF F 6410.1.

*Type of Review:* Extension.

*Title:* Gang Resistance Education and Training Funding Application.

*Description:* State and Local law enforcement agencies desiring financial assistance for the G.R.E.A.T. Program will submit ATF F 6410.1 to the ATF, G.R.E.A.T. Branch. The information collected will be used by ATF to evaluate the applicants funding need. The information will also be used to determine funding priorities and levels of funding, as required by law.

*Respondents:* State, Local or Tribal Government.

*Estimated Number of Respondents:* 400.

*Estimated Burden Hours Per*

*Respondent:* 2 hours.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 800 hours.

*Clearance Officer:* Jacqueline White (202) 927-8930, Bureau of Alcohol,

Tobacco and Firearms, Room 3200, 650 Massachusetts Avenue, NW., Washington, DC 20226.

*OMB Reviewer:* Alexander T. Hunt (202) 395-7860, Office of Management and Budget, Room 10202, New Executive Office Building, Washington, DC 20503.

**Mary A. Able,**

*Departmental Reports Management Officer.*

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**BILLING CODE 4810-31-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

March 26, 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 May 1, 2002 to be assured of consideration.

### INTERNAL REVENUE SERVICE (IRS)

*OMB Number:* 1545-1395.

*Form Number:* IRS Form 8838.

*Type of Review:* Extension.

*Title:* Consent to Extend the Time to Assess Tax Under Section 367-Gain Recognition Agreement.

*Description:* Form 8838 is used to extend the statute of limitations for U.S. persons who transfer stock or securities to a foreign corporation. The form is filed when the transferor makes a gain recognition agreement. This agreement allows the transferor to defer the payment of tax on the transfer. The IRS uses Form 8838 so that it may assess tax against the transferor after the expiration of the original statute of limitations.

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

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

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—4 hr., 32 min.

Learning about the law or the form—2 hr., 9 min.

Preparing the form—3 hr., 15 min.

Copying, assembling, and sending the form to the IRS—16 min.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 10,220 hours.

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

**Mary A. Able,**

*Departmental Reports Management Officer.*

[FR Doc. 02-7768 Filed 3-29-02; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[PS-62-87]

### 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, PS-62-87 (TD 8302), Low-Income Housing Credit for Federally-assisted Buildings (sec. 1.42-2(d)).

**DATES:** Written comments should be received on or before May 31, 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 this regulation should be directed to Allan Hopkins, (202) 622-6665, or through the internet (*Allan.M.Hopkins@irs.gov*) Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224.