

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping .....	58 hr., 35 min.
Learning about the law or the form.	24 hr., 7 min.
Preparing the form ....	42 hr., 51 min.
Copying, assembling, and sending the form to the IRS.	4 hr., 49 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 46,490 hours.

*OMB Number:* 1545-1008.

*Form Number:* IRS Form 8582.

*Type of Review:* Revision.

*Title:* Passive Activity Loss Limitation.

*Description:* Under Internal Revenue Code section 469, losses from passive activities, to the extent that they exceed income from passive activities, cannot be deducted against nonpassive income. Form 8582 is used to figure the passive activity loss allowed and the loss to be reported on the tax return.

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

*Estimated Number of Respondents/Recordkeepers:* 3,622,282.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping .....	1 hr., 25 min.
Learning about the law or the form.	1 hr., 43 min.
Preparing the form ....	1 hr., 45 min.
Copying, assembling, and sending the form to the IRS.	20 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 19,355,758 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.*  
[FR Doc. 02-20553 Filed 8-13-02; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Proposed Collection; Comment Request for Form 4361**

**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 Form 4361, Application for Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders and Christian Science Practitioners.

**DATES:** Written comments should be received on or before October 15, 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 the form and instructions should be directed to Larnice Mack, (202) 622-3179, or through the internal ([Larnice.Mack@irs.gov](mailto:Larnice.Mack@irs.gov)), Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:**

*Title:* Application for Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders and Christian Science Practitioners.

*OMB Number:* 1545-0168.

*Form Number:* 4361.

*Abstract:* Form 4361 is used by ministers, members of religious orders, or Christian Science practitioners to file for an exemption from self-employment tax on certain earnings and to certify that they have informed the church or order that they are opposed to the acceptance of certain public insurance benefits.

*Current Actions:* There are no changes being made to the Form 4361 at this time.

*Type of Review:* Extension of a current OMB approval.

*Affected Public:* Individuals.

*Estimated Number of Respondents:* 10,270.

*Estimated Time Per Response:* 59 min.

*Estimated Total Annual Burden Hours:* 10,167.

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: August 5, 2002.

**Glenn Kirkland,**

*IRS Reports Clearance Officer.*

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**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Performance Review Board**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of Members of Senior Executive Service Performance Review Board.

**EFFECTIVE DATE:** October 1, 2002.

**FOR FURTHER INFORMATION CONTACT:**

Bernie Doyle, 1111 Constitution Avenue, NW, N:ADC:H:S Room 3513, Washington, DC 20224, (202) 927-6421.

**SUPPLEMENTARY INFORMATION:** As required by Chapter 43, Subchapter II, Section 4314(4) of Title 5, U.S. Code