

*Estimated Burden Hours Per Respondent:* 15 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden Hours:* 13,750 hours.

*OMB Number:* 1535-0068.

*Form Number:* None.

*Type of Review:* Extension.

*Title:* Regulations Governing Book-Entry Treasury Bonds, Notes and Bills.

*Description:* The information is requested to establish an investor's Treasury Account; to dispose of securities upon the owner's request; and, to determine entitlement to securities.

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

*Estimated Number of Respondents:* 7,500.

*Estimated Burden Hours Per Respondent:* 7 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden Hours:* 8,775 hours.

*OMB Number:* 1535-0087.

*Form Number:* None.

*Type of Review:* Extension.

*Title:* Payment by Banks and Other Financial Institutions of United States Savings Bonds and Notes (Freedom Shares).

*Description:* Qualified financial institutions are authorized to redeem eligible savings bonds and notes, and receive settlement through the Federal Reserve check collection System.

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

*Estimated Number of Respondents:* 40,000.

*Estimated Burden Hours Per Respondent:* 4 seconds.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden Hours:* 77,467 hours.

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

*OMB Reviewer:* Alexander T. Hunt (202) 395-7860, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

**Lois K. Holland,**

*Departmental Reports Management Officer.*  
[FR Doc. 00-28215 Filed 11-2-00; 8:45 am]

**BILLING CODE 4810-40-U**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

October 23, 2000.

The Department of the 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 December 4, 2000 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0236.

*Form Number:* IRS Form 11-C.

*Type of Review:* Extension.

*Title:* Occupational Tax and Registration Return for Wagering.

*Description:* Form 11-C is used to register persons accepting wagers (IRC section 4412). IRS uses this form to register the respondent, collect the annual stamp tax (IRC section 4411), and to verify that the tax on wagers is reported on Form 730.

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

*Estimated Number of Respondents/Recordkeepers:* 11,500.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping .....	7 hr., 24 min.
Learning about the law or the form	57 min.
Preparing the form .....	2 hr., 3 min.
Copying, assembling, and sending the form to the IRS.	16 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 123,050 hours.

*OMB Number:* 1545-1093.

*Regulation Project Number:* IA-56-87 and IA-53-87 Final.

*Type of Review:* Extension.

*Title:* Minimum Tax—Tax Benefit Rule.

*Description:* Section 58(h) of the 1954 Internal Revenue Code provides that the Secretary shall provide for adjusting tax preference items where such items provided no tax benefit for any taxable year. This regulation provides guidance

where tax preference items provided no tax benefit because of available credits and describes how to claim a credit or refund of minimum tax paid on such preferences.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 200.

*Estimated Burden Hours Per Respondent:* 12 minutes.

*Frequency of Response:* Other (one-time claim for credit or refund).

*Estimated Total Reporting Burden:* 40 hours.

*Clearance Officer:* Garrick Shear, Internal Revenue Service, Room 5244, 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.

**Lois K. Holland,**

*Departmental Reports Management Officer.*  
[FR Doc. 00-28216 Filed 11-2-00; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

October 24, 2000.

The Department of the 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 December 4, 2000 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0794.

*Regulations Project Number:* LR-311-81 Final (TD 7925).

*Type of Review:* Extension.

*Title:* Penalties for Underpayment of Deposits and Overstated Deposit Claims, and Time for Filing Information Returns of Owners, Officers and Directors of Foreign Corporations.

*Description:* Section 606 requires information returns with respect to certain foreign corporations and the