

*Respondents:* Not-for-profit institutions, State, Local or Tribal Government.

*Estimated Number of Respondents:* 8,400.

*Estimated Burden Hours Per Respondent:* 1 hour.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden:* 1 hour.

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. 00-18318 Filed 7-19-00; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

July 13, 2000.

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 August 21, 2000 to be assured of consideration.

### Financial Crimes Enforcement Network (FinCEN)

*OMB Number:* 1506-0004.

*Form Number:* IRS Form 4789.

*Type of Review:* Extension.

*Title:* Currency Transaction Report.

*Description:* Banks and other financial institutions must report transactions in cash of more than \$10,000 conducted by their customers. The reports are used to investigate financial and other crimes, especially those involving money laundering.

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

*Estimated Number of Respondents/Recordkeepers:* 180,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—5 min.

Response time—19 min.

*Frequency of Response:* Other (as required).

*Estimated Total Reporting/Recordkeeping Burden:* 4,000,000 hours.

Clearance Officer: Lois K. Holland (202) 622-1563, Departmental Offices, Room 2110, 1425 New York Avenue, N.W., Washington, DC 20220.

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. 00-18319 Filed 7-19-00; 8:45 am]

**BILLING CODE 4810-31-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

July 13, 2000.

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 August 21, 2000 to be assured of consideration.

### Internal Revenue Service (IRS)

*OMB Number:* 1545-0160.

*Form Number:* IRS Form 3520.

*Type of Review:* Revision.

*Title:* Annual Information Return of Foreign Trust With a U.S. Owner.

*Description:* Section 6048(b) requires that foreign trusts with at least one U.S. beneficiary must file an annual information return on Form 3520-A. The form 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 3520-A to determine if the U.S. owner of the trust has included the net income of the trust in its gross income.

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

*Estimated Number of Respondents/Recordkeepers:* 500.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—36 hr., 50 min.

Learning about the law or the form—3 hr., 5 min.

Preparing and sending the form to the IRS—3 hr., 49 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 21,860 hours.

*OMB Number:* 1545-0192.

*Form Number:* IRS Form 4970.

*Type of Review:* Extension.

*Title:* Tax on Accumulation

Distribution of Trusts.

*Description:* Form 4970 is used by a beneficiary of a domestic or foreign trust to compute the tax adjustment attributable to an accumulation distribution. The form is used to verify whether the correct tax has been paid on the accumulation distribution.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 30,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—1 hr., 12 min.

Learning about the law or the form—15 min.

Preparing the form—1 hr., 26 min.

Copying, assembling, and sending the form to the IRS—20 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 96,600.

*OMB Number:* 1545-0193.

*Form Number:* IRS Form 4972.

*Type of Review:* Revision.

*Title:* Tax on Lump-Sum Distributions (From Qualified Retirement Plans of Plan Participants Born Before 1936).

*Description:* Internal Revenue Code (IRC) Section 402(e) allows taxpayers to compute a separate tax on lump-sum distribution from a qualified retirement plan. Form 4972 is used to correctly figure that tax. The data is used to verify the correctness of the separate tax. Form 4972 is also used to make the special 20% capital gain election attributable to pre-1974 participation from the lump-sum distribution.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 35,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—52 min.

Learning about the law or the form—20 min.

Preparing the form—1 hr., 11 min.

Copying, assembling, and sending the form to the IRS—20 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 95,550.

*OMB Number:* 1545-0890.