

**DEPARTMENT OF THE TREASURY****Submission for OMB Review;  
Comment Request**

November 22, 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 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

*Dates:* Written comments should be received on or before January 2, 2003 to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-1425.

*Regulation Project Number:* PS-55-93 (Temporary and Cross-Reference NPRM).

*Type of Review:* Extension.

*Title:* Certain Elections for Intangible Property.

*Description:* The information is required by the IRS to aid it in the law and preventing manipulation. The information will be used to verify that a taxpayer is properly reporting its amortization and income taxes. The likely respondents are businesses or other for-profit institutions.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 100.

*Estimated Burden Hours Per Respondent:* 1 hour.

*Frequency of Response:* Other (once, 1993 tax return).

*Estimated Total Reporting Burden:* 100 hours.

*OMB Number:* 1545-1515.

*Regulation Project Number:* REG-209817-96 NPRM.

*Type of Review:* Extension.

*Title:* Treatment of Obligation-Shifting Transactions.

*Description:* Section 1.7701(1)-2 recharacterizes certain multiple-party financing transactions. Pass-through entities engaging in these transactions must reflect the required recharacterization on their books. This collection of information is required to verify compliance with the regulation and will be used to determine whether the amount of tax has been correctly computed.

*Respondents:* Business or other for-profit.

*Estimated Number of Recordkeepers:* 100.

*Estimated Burden Hours Per Recordkeeper:* 5 hours.

*Estimated Total Recordkeeping Burden:* 500 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.

**Lois K. Holland,**

*Departmental Reports Management Officer.*

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**DEPARTMENT OF THE TREASURY****Submission for OMB Review;  
Comment Request**

November 25, 2002.

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 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

*Dates:* Written comments should be received on or before January 2, 2003 to be assured of consideration.

**Bureau of Alcohol, Tobacco and Firearms (BATF)**

*OMB Number:* 1512-0467.

*Form Number:* ATF F 5000.24.

*Type of Review:* Revision.

*Title:* Excise Tax Return—Alcohol and Tobacco.

*Description:* Businesses report their Federal excise tax liability on distilled spirits, wine, beer, tobacco products, cigarette papers and tubes on ATF F 5000.24. ATF needs this form to identify the taxpayers and to determine the amount and type of taxes due and paid.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 2,800.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 15 minutes.

*Frequency of Response:* Other (semi-monthly).

*Estimated Total Reporting/Recordkeeping Burden:* 35,280 hours.

*OMB Number:* 1512-0497.

*Form Number:* ATF F 5000.25.

*Type of Review:* Revision.

*Title:* Excise Tax Return—Alcohol and Tobacco (Puerto Rico).

*Description:* Businesses in Puerto Rico report their Federal excise tax liability on distilled spirits, wine, beer, tobacco products, cigarette papers and tubes on ATF F 5000.25. ATF needs this form to identify the taxpayer and to determine the amount and type of taxes due and paid.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeeping:* 30.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:* 15 minutes.

*Frequency of Response:* Other (semi-monthly).

*Estimated Total Reporting/Recordkeeping Burden:* 130 hours.

*OMB Number:* 1512-0551.

*Form Number:* ATF F 5300.42.

*Type of Review:* Extension.

*Title:* Certification of Secure Gun Storage or Safety Devices.

*Description:* The requested information will be used to ensure that applicants for a Federal firearms license are in compliance with the requirements pertaining to the availability of secure gun storage or safety devices.

*Respondents:* Business or other for-profit

*Estimated Number of Respondents/Recordkeepers:* 31,000.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:* 1 minute.

*Frequency of Response:* Other (non-required).

*Estimated Total Reporting/Recordkeeping Burden:* 600 hours.

*OMB Number:* 1512-0552.

*Form Number:* None.

*Type of Review:* Extension.

*Title:* Open Letter to Federal Firearms Licenses.

*Description:* The requested information will be used to determine why Federal firearms licensees have failed to enroll with the FBI. This is necessary because non-enrolled licensees that transfer a firearm to a nonlicensed individual are in violation of the GCA, as amended.

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

*Estimated Number of Respondents:* 18,000.

*Estimated Burden Hours Per Respondent:* 1 minute.