

*Title:* Brand Tracking Survey.  
*Description:* The survey will focus on Treasury Direct marketing issues.  
*Respondents:* Individuals or households.  
*Estimated Number of Respondents:* 2,600.  
*Estimated Burden Hours Per Respondent:* 1 hour.  
*Frequency of Response:* Other (once).  
*Estimated Total Reporting Burden Hours:* 650 hours.  
*Clearance Officer:* Vicki S. Thorpe, Bureau of the Public Debt, 200 Third Street, Parkersburg, West VA 26106–1328, (304) 480–6553.  
*OMB Reviewer:* Joseph F. Lackey, Jr., Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503, (202) 395–7316.

**Lois K. Holland,**  
*Departmental Reports Management Officer.*  
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**BILLING CODE 4810–39–P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

July 16, 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 August 22, 2002, to be assured of consideration.

*Internal Revenue Service (IRS)*  
*OMB Number:* 1545–1398.  
*Form Number:* IRS Form 9620.  
*Type of Review:* Extension.  
*Title:* Race and National Origin Identification.

*Description:* Form 9620 is an optically scannable form that is used to collect race and national origin data on all IRS employees and new hires. The form is a valuable tool in allowing the IRS to meet its diversity/EEO goals and as a component of its referral and tracking system and recruitment program.

*Respondents:* Individuals or households, Federal Government.  
*Estimated Number of Respondents:* 50,000.

*Estimated Burden Hours Per Respondent:* 3 minutes.  
*Frequency of Response:* Semi-annually, Annually.  
*Estimated Total Reporting Burden:* 2,500 hours.

*OMB Number:* 1545–1488.  
*Regulation Project Number:* REG–209837–96 Final.  
*Type of Review:* Extension.  
*Title:* Requirements Respecting the Adoption or Change of Accounting Method; Extensions of Time To Make Elections.

*Description:* The regulations provide the standards the Commissioner will use to determine whether to grant an extension of time to make certain elections.

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

*Estimated Number of Respondents:* 500.

*Estimated Burden Hours Per Respondent:* 10 hours.  
*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden:* 5,000 hours.

*OMB Number:* 1545–1591.  
*Regulation Project Number:* REG–251701–96 Final.

*Type of Review:* Extension.  
*Title:* Electing Small Business Trusts.  
*Description:* The regulations provide the rules for an electing small business trust (ESBT), which is a permitted shareholder of an S corporation. With respect to the collections of information, the regulations provide the rules for making an ESBT election, and the rules for converting from a qualified subchapter S trust (QSST) to an ESBT and the conversion of an ESBT to a QSST. The regulations allow certain S corporations to reinstate their previous taxable year that was terminated under § 1.444–2T by filing Form 8716.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 7,500.

*Estimated Burden Hours Per Respondent:* 1 hour.

*Frequency of Response:* On occasion, Other (once).  
*Estimated Total Reporting Burden:* 7,500 hours.

*OMB Number:* 1545–1658.  
*Regulation Project Number:* REG–107069–97 Final.

*Type of Review:* Extension.  
*Title:* Purchase Price Allocations in Deemed Actual Asset Acquisitions.

*Description:* Section 338 of the Internal Revenue Code provides rules under which a qualifying stock acquisition is treated as an asset

acquisition (as “deemed asset acquisition”) when an appropriate election is made.

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

*Estimated Number of Respondents:* 45.

*Estimated Burden Hours Per Respondent:* 34 minutes.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden:* 25 hours.

*OMB Number:* 1545–1784.  
*Revenue Procedure Number:* Revenue Procedure 2002–32.

*Type of Review:* Extension.  
*Title:* Waiver of 60-month Bar on Reconsolidation After Disaffiliation.

*Description:* Pursuant to § 1504(a)(3)(B) of the Internal Revenue Code, this procedure grants certain taxpayers a waiver of the general rule of § 1504(a)(3)(A) barring a corporation from filing a consolidated return with a group of which it had ceased to be a member for 60 months following the year of disaffiliation.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 20.

*Estimated Burden Hours Per Respondent:* 5 hours.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden:* 100 hours.

*Clearance Officer:* Glenn Kirkland, Internal Revenue Service, Room 6411–03, 1111 Constitution Avenue, NW, Washington, DC 20224, (202) 622–3428.

*OMB Reviewer:* Joseph F. Lackey, Jr., Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503, (202) 395–7316.

**Lois K. Holland,**  
*Departmental Reports Management Officer.*  
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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 5498–MSA

**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