

*Estimated Number of Respondents/Recordkeepers:* 11,000.  
*Estimated Burden Hours Per Respondent/Recordkeeper:*

	Minutes
Recordkeeping .....	6
Learning about the law or the form	4
Preparing the form .....	7
Copying, assembling, and sending the form to the IRS .....	13

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 112,500 hours.  
*OMB Number:* 1545-0108.  
*Form Number:* IRS Form 1096.  
*Type of Review:* Extension.  
*Title:* Annual Summary and Transmittal of U.S. Information Returns.  
*Description:* Form 1096 is used to transmit information returns (Forms 1099, 1098, 5498, a W-2G) to the IRS Service Centers. Under Internal Revenue Code (IRC) section 6041 and related sections, a separate Form 1096 is used for each type of return to the service center by the payer. It is used by IRS to summarize and categorize the transmitted forms.

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

*Estimated Number of Respondents:* 4,023,036.

*Estimated Burden Hours Per Respondent:* 13 minutes.

*Frequency of Response:* Annually.  
*Estimated Total Reporting Burden:* 1,016,812 hours.

*OMB Number:* 1545-0257.

*Form Number:* IRS Forms 8109, 8109-B, and 8109-C.

*Type of Review:* Extension.

*Title:* Federal Tax Deposit Coupon (8109 and 8109-B); and Form FTD Address Change (Form 8109-C).

*Description:* Federal Tax Deposit Coupons are used to deposit certain types of taxes at authorized depositories. Coupons are sent to the IRS Centers for crediting to taxpayers' accounts. Data is used by the IRS to make the credit and to verify tax deposits claimed on the returns. The FTD Address Change is used to change the address on the FTD coupons. All taxpayers required to make deposits are affected.

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

*Estimated Number of Respondents:* 9,300,700.

*Estimated Burden Hours Per Respondent:*

	Minutes
Form 8109 .....	2
Form 8109-B .....	3
Form 8109-C .....	1

*Frequency of Response:* On occasion, Weekly, Monthly, Other (semiweekly).  
*Estimated Total Reporting Burden:* 1,841,607 hours.

*OMB Number:* 1545-0718.

*Form Number:* IRS Form 941-M.

*Type of Review:* Extension.

*Title:* Employer's Monthly Federal Tax Return.

*Description:* Form 941-M is used by certain employers to report payroll taxes on a monthly rather than quarterly basis. Employers who have failed to file Form 941 or who have failed to deposit as required are notified by the District Director that they must file Form 941-M monthly.

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

*Estimated Number of Respondents/Recordkeepers:* 1,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping .....	12 hr., 26 min.
Learning about the law or the form.	35 min.
Preparing, copying, assembling, and sending the form to the IRS.	49 min.

*Frequency of Response:* Monthly.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 166,320 hours.

*OMB Number:* 1545-1029.

*Regulation Project Number:* IA-83-90 Final.

*Type of Review:* Extension.

*Title:* Disclosure of Tax Return Information or Purposes of Quality or Peer Review; Disclosure of Tax Return Information Due to Incapacity or Death of Tax Return Preparer.

*Description:* These regulations govern the circumstances under which tax return information may be disclosed for purposes of conducting quality or peer reviews, and disclosures that are necessary because of the tax return preparer's death or incapacity.

*Respondents:* Business or other for-profit.

*Estimated Number of Recordkeepers:* 250,000.

*Estimated Burden Hours Per Recordkeeper:* 1 hour.

*Estimated Total Reporting/Recordkeeping Burden:* 250,000 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 PRA Clearance Officer.*

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**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

October 18, 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 2110, 1425 New York Avenue, NW., Washington, DC 20220.

**DATES:** Written comments should be received on or before November 27, 2002 to be assured of consideration.

### Departmental Offices/Office of the Assistant Secretary (Financial Institutions)/First Accounts Program

*OMB Number:* 1505-0188.

*Form Number:* None.

*Type of Review:* Extension.

*Title:* First Accounts Program

Agreement for Grants.

*Description:* The Department of the Treasury (Treasury) seeks to continue to collect financial and project performance information from First Accounts grantees. Respondents are Non-Profit Organizations, For-Profit Organizations and a Local Government. The information collected will be used to verify grantee compliance with the terms of the Grant Agreement entered into between Treasury and each grantee.

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

*Estimated Number of Respondents/Recordkeepers:* 15.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 25 hours.

*Frequency of Response:* On Occasion, Quarterly, Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 555 hours.

*Clearance Officer:* Lois K. Holland (202) 622-1563, Departmental Offices,

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

*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 PRA Clearance Officer.*

[FR Doc. 02-27304 Filed 10-25-02; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[FI-165-84]

#### Proposed Collection; Comment Request for Regulation Project

**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 an existing notice of proposed rulemaking, FI-165-84, Below-Market Loans (1.7872-11(g)(l) and 1.7872-11(g)(3)).

**DATES:** Written comments should be received on or before December 27, 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 regulation should be directed to Larnice Mack (202) 622-3179, or through the internet ([Larnice.Mack@irs.gov](mailto:Larnice.Mack@irs.gov)), Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224.

#### SUPPLEMENTARY INFORMATION:

*Title:* Below-Market Loans.

*OMB Number:* 1545-0913.

*Regulation Project Number:* FI-165-84 (Notice of Proposed Rulemaking).

*Abstract:* Internal Revenue Code section 7872 recharacterizes a below-market loan as a market rate loan and an additional transfer by the lender to the borrower equal to the amount of imputed interest. The regulation requires both the lender and the borrower to attach a statement to their respective income tax returns for years in which they have imputed income or claim imputed deductions under Code section 7872.

*Current Actions:* There is no change to this existing regulation.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Individuals or households, and business or other for-profit organizations.

*Estimated Number of Respondents:* 1,631,202.

*Estimated Time Per Respondent:* 18 min.

*Estimated Total Annual Burden Hours:* 481,722.

*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: October 21, 2002.

**Glenn Kirkland,**

*IRS Reports Clearance Officer.*

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**BILLING CODE 4830-01-P**