

sustained increase in the rate of denied boarding often is an indicator of operational difficulty. Because the rate of denied boarding is released quarterly, travelers and travel agents can select carriers with low bumping incidents when booking a trip. This information is made available to the public in the *Air Travel Consumer Report* and on the web at <http://www.dot.gov/airconsumer>. The *Air Travel Consumer Report* is also sent to newspapers, magazines, and trade journals. Without Form 251, determining the effectiveness of the Department's oversales rules, would be an uncertainty.

Estimated Annual Burden Hours: 2,200 hours.

ADDRESSES: Send comments to the Office of Information and Regulatory Affairs, Office of Management and Budget, 725—17th Street, NW., Washington, DC 20503, Attention BTS Desk Officer.

Comments are invited on: whether the proposed collection of information is necessary for the proper performance of the functions of the Department concerning consumer protection. Comments should address whether the information will have practical utility; the accuracy of the Department's estimate of the burden of the proposed information collection; ways to enhance the quality, utility and clarity of the information to be collected; and ways to minimize the burden of the collection of information on respondents, including the use of automated collection techniques or other forms of information technology.

Donald W. Bright,

Assistant Director, Office of Airline Information.

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BILLING CODE 4910-FE-P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

December 14, 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 January 22, 2001 to be assured of consideration.

Financial Management Service (FMS)

OMB Number: 1510-0066.

Form Number: None.

Type of Review: Extension.

Title: 31 CFR Part 208—Management of Federal Agency Disbursements; Final Rule.

Description: This regulation requires that most Federal payments be made by Electronic Funds Transfer (EFT); sets forth waiver requirements; and provides for a low-cost Treasury designated account to individuals at a financial institution who offers such accounts.

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

Estimated Number of Respondents: 1,300.

Estimated Burden Hours Per

Respondent: 15 minutes.

Estimated Total Reporting Burden: 325 hours.

Clearance Officer: Juanita Holder, Financial Management Service, 3700 East West Highway, Room 144, PGP II, Hyattsville, MD 20782.

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.

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

December 12, 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 January 22, 2001 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-1450.

Regulation Project Number: FI-59-91 Final.

Type of Review: Extension.

Title: Debt Instructions With Original Issue Discount; Anti-Abuse Rule.

Description: The regulations provide definitions, general rules, and reporting requirements for debt instruments that provide for contingent payments. The regulations also provide definitions, general rules, and recordkeeping requirements for integrated debt instruments.

Respondents: Individuals or households, Business or other for-profit, State, Local or Tribal Government.

Estimated Number of Respondents/Recordkeepers: 180,000.

Estimated Burden Hours Per

Respondent/Recordkeeper: 30 minutes.

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 89,000 hours.

OMB Number: 1545-1573.

Regulation Project Number: REG-209463-82 NPRM.

Type of Review: Extension.

Title: Required Distributions from Qualified Plans and Individual Retirement Plans.

Description: The regulation permits a taxpayer to name a trust as the beneficiary of the employee's benefits under a retirement plan and use the life expectancies of the beneficiaries of the trust to determine the required minimum distribution, if certain conditions are satisfied.

Respondents: Individuals or households.

Estimated Number of Respondents: 1,000.

Estimated Burden Hours Per

Respondent: 20 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 333 hours.

OMB Number: 1545-1583.

Regulation Project Number: REG-209322-82 Final.

Type of Review: Extension.

Title: Return of Partnership Income.

Description: Information is required to enable the IRS to verify that a taxpayer is reporting the correct amount of income or gain or claiming the correct amount of losses, deductions, or credits from that taxpayer's interest in the partnership.

Respondents: Business or other for-profit, Farms.

Estimated Number of Respondents: 1.

Estimated Burden Hours Per

Respondent: 1 hour.

Frequency of Response: Annually.

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.
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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

December 14, 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 January 22, 2001 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-1299.
Regulation Project Number: IA-54-90 Final.

Type of Review: Extension.
Title: Settlement Funds.
Description: The reporting requirements affect taxpayers that are qualified settlement funds; they will be required to file income tax returns, estimated income tax returns, and withholding tax returns. The information will facilitate taxpayer examinations.

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: 1,500.

Estimated Burden Hours Per Respondent: 2 hours, 22 minutes.

Frequency of Response: Annually.
Estimated Total Reporting Burden: 3,542 hours.

OMB Number: 1545-1451.
Revenue Project Number: REG-248900-96 Final.

Type of Review: Extension.
Title: Definition of Private Activity Bonds.

Description: Section 103 provides generally that interest on certain State or local bonds is excluded from gross income. However, under sections 103(b)(1) and 141, interest on private activity bonds (other than qualified bonds) is not excluded. The regulations provide rules, for purposes of section 141, to determine how bond proceeds are measured and used and how debt service for those bonds is paid or secured.

Respondents: State, Local or Tribal Government.

Estimated Number of Respondents: 10,100.

Estimated Burden Hours Per

Respondent: 2 hours, 59 minutes.

Frequency of Response: On occasion.
Estimated Total Reporting Burden:

30,100 hours.

OMB Number: 1545-1559.
Revenue Procedure Number: Revenue Procedures 98-46 and 97-44.

Type of Review: Extension.
Title: LIFO Conformity Requirement.

Description: Revenue Procedure 97-44 permits automobile dealers that comply with the terms of the revenue procedure to continue using the LIFO inventory method despite previous violations of the LIFO inventory method despite previous violations of the LIFO conformity requirements of section 472(c) or (e)(2). Revenue Procedure 98-46 modifies Revenue Procedure 97-44 by allowing medium- and heavy-duty truck dealers to take advantage of the favorable relief provided in Revenue Procedure 97-44.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 5,000.

Estimated Burden Hours Per

Respondent: 20 hours.

Frequency of Response: Annually.
Estimated Total Reporting Burden:

100,000 hours.

OMB Number: 1545-1562.
Revenue Procedure Number: Revenue Procedure 97-48.

Type of Review: Extension.
Title: Automatic Relief for Late S Corporation Elections.

Description: The Small Business Job Protection Act of 1996 provides the IRS with the authority to grant relief for late S corporation elections. This revenue procedure provides that, in certain situations, taxpayers whose S corporation election was filed late can obtain by filing Form 2553 and attaching a statement explaining that the requirements of the revenue procedure have been met.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 100.

Estimated Burden Hours Per Respondent: 1 hour.

Frequency of Response: Other (once).
Estimated Total Reporting Burden:

100 hours.

OMB Number: 1545-1582.

Regulation Project Number: REG-209373-81 Final.

Type of Review: Extension.

Title: Election to Amortize Start-Up Expenditures for Active Trade or Business.

Description: The information is needed to comply with section 195 of the Internal Revenue Code, which requires taxpayers to make an election in order to amortize start-up expenditures. The information will be used for compliance and audit purposes.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 150,000.

Estimated Burden Hours Per Respondent: 15 minutes.

Frequency of Response: Other (one-time election).

Estimated Total Reporting Burden: 37,500 hours.

OMB Number: 1545-1704.

Revenue Procedure Number: Revenue Procedure 2000-41.

Type of Review: Extension.

Title: Change in Minimum Funding Method.

Description: This revenue procedure provides a mechanism whereby a plan sponsor or plan administrator may obtain a determination from the Internal Revenue Service that its proposed change in the method of funding its pension plan(s) meets the standards of section 412 of the Internal Revenue Code.

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

Estimated Number of Respondents: 300.

Estimated Burden Hours Per Respondent: 18 hours.

Frequency of Response: On occasion.
Estimated Total Reporting Burden:

5,400 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