Form	Recordkeeping	Learning about the law or the form	Preparing the form	Copying, assembling, and sending the form to the IRS
	140 hr., 52 min 39 hr., 42 min			

Frequency of Response: Annually. Estimated Total Reporting/ Recordkeeping Burden: 10,533,927 hours.

OMB Number: 1545-0393. Form Number: IRS Letter 109C. Type of Review: Extension. *Title:* Return Requesting Refund Unlocatable or Not Filed; Send Copy.

Description: The code requires tax returns to be filed. It also authorizes IRS to refund any overpayment of tax. If a taxpayer inquiries about their nonreceipt of refund and no return is found, this letter is sent requesting the taxpayer file another return.

Respondents: Business of other forprofit, Individuals or households, Notfor-profit institutions.

Estimated Number of Respondents:

Estimated Burden Hours Per Respondent: 5 minutes.

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

OMB Number: 1545-1282. Form Number: Revision. *Type of Review:* Extension.

Title: Enhanced Oil Recover Credit.

Description: The enhanced oil recovery (EOR) credit is 15% of qualified costs paid or incurred during the year. The purpose is to get more oil from the wells. The IRS uses the information on the form to ensure that the credit is correctly computed.

Respondents: Business or other forprofit, Individuals or households.

Estimated Number of Respondents/ Recordkeepers: 10,000.

Estimated Burden Hours Per Respondent/Recordkeeping: Recordkeeping—5 hr., 59 min.

Learning about the law or the form—1 hr., 0 min.

Preparing and sending the form to the IRS-1 hr., 8 min.

Frequency of Response: Annually. Estimated Total Reporting/ Recordkeeping Burden: 81,100 hours. OMB Number: 1545-1444. Form Number: IRS Form 8844. Type of Review: Revision. Title: Empowerment Zone Employment Credit.

Description: Employers who hire

employees who live and work in one of the 9 designated empowerment zones can receive a tax credit for the first

\$15,000 of wages paid to each employee. The credit is applicable from the date of designation through the year

Respondents: Business or other forprofit, Individuals or households, Notfor-profit institutions, Farms.

Estimated Number of Respondents/ Recordkeepers: 30,000.

Estimated Burden Hours Per Respondent/Recordkeeper: Recordkeeping—8 hr., 37 min. Learning about the law or the form—1 hr., 35 min.

Preparing and sending the form to the IRS—1 hr., 48 min.

Frequency of Response: Annually. Estimated Total Reporting/

Recordkeeping Burden: 360,000 hours. Clearance Officer: Garrick Shear (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, NW., Washington, DC 20224.

OMB Reviewer: Alexander T. Hunt (202) 395-7860, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,

Departmental Reports Management Officer. [FR Doc. 97-26465 Filed 10-6-97; 8:45 am] BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; **Comment Request**

September 29, 1997.

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.

U.S. Customs Service (CUS)

OMB Number: 1515-0086. Form Number: Customs Forms 214, 214A, 214B, 214C, and 216. Type of Review: Extension.

Title: Application for Foreign Trade Zone Admission and Status Designation (CFs 214, 214A, 214B, 214C); and Application of Foreign-Trade Zone Activity Permit (CF 216)

Description: Customs Forms 214, 214A, 214B, and 214C, Application for Foreign-Trade Zone Admission and/or Status Designation, are used by business firms which bring merchandise into a foreign trade zone, to register the admission of such merchandise to zones and to apply for the appropriate zone status. This information is collected pursuant to 19 CFR 146.32. Customs Form 216, Application for Foreign-Trade Zone Activity Permit, is used by business firms to request approval to manipulate, manufacture, exhibit or destroy merchandise in a foreign trade zone in accordance with 19 CFR 146.52.

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

Estimated Number of Recordkeepers: 8,675.

Estimated Burden Hours Per Recordkeeper: 17 minutes.

Frequency of Response: On occasion. Estimated Total Recordkeeping Burden: 62,675 hours.

Clearance Officer: J. Edgar Nichols (202) 927–1426, U.S. Customs Service, Printing and Records Management Branch, Room 6216, 1301 Constitution Avenue, NW., Washington, DC 20229.

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. 97-26466 Filed 10-6-97; 8:45 am] BILLING CODE 4820-02-P

DEPARTMENT OF THE TREASURY

Submission to OMB for Review; **Comment Request**

September 30, 1997.

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, Pub. L. 104–13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information