3. Information Return for Small Tax-Exempt Government Bond Issues, Leases and Installment Sales (Form 8038–GC).

Description: Forms 8038, 8038–G, and 8039–GC collect the information that IRS is required to collect by Code section 149(e). IRS uses the information to assure that tax-exempt bonds are issued consistent with the rules of Internal Revenue Code (IRC) sections 141–149.

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

Estimated Number of Respondents: 14,500.

Estimated Burden Hours per Respondent:

Form	Learning about the law or the form	Preparing the form	Copying, assembling, and sending the form to the IRS
8038	2 hr., 35 min	2 hr., 41 min	16 min.
8038–G	6 hr., 2 min	7 hr., 37 min	16 min.
8038–GC	1 hr., 51 min	2 hr., 56 min	16 min.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 1,000 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. 98–8475 Filed 3–31–98; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Submission to OMB for Review; Comment Request

March 26, 1998.

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 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 May 1, 1998, to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545–1563.

Revenue Ruling Number: Revenue Ruling 98–1.

Type of Review: Extension.

Title: Limitations on Benefits and Contributions under Qualified Plans.

Description: This revenue ruling provides guidance on the limitations on benefits and contributions under section 415 of the Code as amended by section 1449 of the Small Business Job Protection Act of 1996, including various options an employer may elect when implementing the amendments.

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

Estimated Number of Respondents: 70,000.

Estimated Burden Hours per Respondent: 30 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 35,000 hours.

OMB Number: 1545–1578.

Revenue Procedure Number: Revenue Procedure 98–13.

Type of Review: Extension.

Title: Election to Treat Certain Revocable Trusts as Part of an Estate.

Description: The revenue procedure provides the procedure and requirements for making the section 646 election.

Respondents: Individuals or households.

Estimated Number of Respondents: 10,000.

Estimated Burden Hours per Respondent: 30 minutes.

Frequency of Response: Other (twice in total).

Estimated Total Reporting Burden: 5,000 hours.

OMB Number: 1545–1585.

Revenue Procedure Number: Revenue Procedure 98–15.

Type of Review: Extension.

Title: Reduced Interest Election for Deferred Estate Tax.

Description: This revenue procedure provides procedures for making an election under section 503 of the Taxpayer Relief Act of 1997 to reduce the rate of interest on estate taxes deferred under section 6166 of the Internal Revenue Code and to eliminate the deduction for interest paid on the deferred estate taxes.

Respondents: Individuals or households.

Estimated Number of Respondents: 6,600.

Estimated Burden Hours per Respondent: 30 minutes.

Frequency of Response: Other (one-time).

Estimated Total Reporting Burden: 3,300 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. 98–8476 Filed 3–31–98; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Forms 8282 and 8283

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, Pub. L. 104–13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 8282, Donee Information Return (Sale, Exchange or Other Disposition of Donated Property) and Form 8283, Noncash Charitable Contributions.