Executive Office Building, Washington, DC 20503.

Lois K. Holland,

Departmental Reports Management Officer.

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DEPARTMENT OF THE TREASURY

Submission to OMB for Review; Comment Request

May 29, 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, 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 July 13, 1998 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545–0197.

Form Number: IRS Form 5300 and Schedule Q (Form 5300).

Type of Review: Extension.

Title: Application for Determination for Employee Benefit Plan (5300); and Nondiscrimination Requirements (Schedule Q).

Description: IRS needs certain information on the financing and operating of employee benefit and employee contribution plans set up by employers. IRS uses Form 5300 to obtain the information needed to determine whether the plans qualify under Code sections 401(a) and 501(a). Schedule Q provides information related to the manner in which a plan satisfies certain qualification requirements relating to minimum participation, coverage, and nondiscrimination.

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

Estimated Number of Respondents/Recordkeepers: 300,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

	Form 5300	Schedule Q
Recordkeeping	11 hr., 0 min	25 hr., 7 min.
Learning about the law or the form	5 hr., 1 min	10 hr., 53 min.
Preparing the form	7 hr., 16 min	21 hr., 8 min.
Copying, assembling and sending the form to the IRS	32 min	

Frequency of Response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 10,457,200 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. 98–15729 Filed 6–11–98; 8:45 am]

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DEPARTMENT OF THE TREASURY

Submission to OMB for Review; Comment Request

June 1, 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 July 13, 1998 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545–0041.

Form Number: IRS Form 966.

Type of Review: Extension.

Title: Corporate Dissolution or Liquidation.

Description: Form 966 is filed by a corporation whose shareholders have agreed to liquidate the corporation. As a result of the liquidation, the shareholders receive the property of the corporation in exchange for their stock. The IRS uses Form 966 to determine if the liquidation election was properly made and if any taxes are due on the transfer of property.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 26,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—5 hr., 1 min.

Learning about the law or the form—12 min.

Preparing and sending the form to the IRS—17 min.

Frequency of Response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 143,260 hours.

OMB Number: 1545–0165.

Form Number: IRS Form 4224.

Type of Review: Extension.

Title: Exemption from Withholding of Tax on Income Effectively Connected with the Conduct of a Trade or Business in the United States.

Description: Form 4224 is used by nonresident alien individuals or fiduciaries, foreign partnerships, or foreign corporations to obtain exemption from withholding of tax on certain types of income if that income is effectively connected with a U.S. trade or business. The IRS uses the information to determine if the exemption is proper.

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

Estimated Number of Respondents/Recordkeepers: 24,750.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—7 min.

Learning about the law or the form—13 min.

Preparing the form—14 min.

Copying, assembling and sending the form to the IRS—20 min.

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 22,275 hours.

OMB Number: 1545–0181.

Form Number: IRS Form 4768.

Type of Review: Extension.

Title: Application for Extension of Time to File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes.

Description: Form 4768 is used by estates to request an extension of time to file an estate (and GST) tax return and/or to pay the estate (and GST) taxes and to explain why the extension should be granted. IRS uses the information to decide whether the extension should be granted.

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

Estimated Number of Respondents/Recordkeepers: 18,500.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—13 min.

Learning about the law or the form—16 min.

Preparing the form—22 min.

Copying, assembling and sending the form to the IRS—20 min.

Frequency of Response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 22,200 hours.

OMB Number: 1545–0190.

Form Number: IRS Form 4876–A.

Type of Review: Extension.

Title: Election To Be Treated as an Interest Charge DISC.

Description: A domestic corporation and its shareholders must elect to be an interest charge domestic international sales corporation (IC–DISC). Form 4876–A is used to make the election. IRS uses the information to determine if the corporation qualifies to be an IC–DISC.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 1,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—4 hr., 4 min.

Learning about the law or the form—1 hr., 12 min.

Preparing and sending the form to the IRS—1 hr., 19 min.

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

Estimated Total Reporting/Recordkeeping Burden: 6,560 hours.

OMB Number: 1545–0213.

Form Number: IRS Form 5578.

Type of Review: Extension.

Title: Annual Certification of Racial Nondiscrimination for a Private School Exempt from Federal Income Tax.

Description: Form 5578 is used by private schools that do not file Schedule A (Form 990) to certify that they have a racially nondiscriminatory policy toward students as outlined in Revenue Procedure 75–50. The Internal Revenue Service uses the information to help insure that the school is maintaining a nondiscriminatory policy in keeping with its exempt status.

Respondents: Not-for-profit institutions.

Estimated Number of Respondents/Recordkeepers: 1,000.

Estimated Burden Hours Per Respondent/Recordkeeper: 4 hours, 44 minutes.

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 4,750 hours.

OMB Number: 1545–0232.

Form Number: IRS Form 6497.

Type of Review: Extension.

Title: Information Return of Nontaxable Energy Grants or Subsidized Energy Financing.

Description: Form 6497 is used by any governmental agency or its agents that make nontaxable grants or subsidized financing for energy conservation or production programs. IRS uses the information from the form to ensure that recipients have not claimed tax credits or other benefits with respect to the grant or subsidized financing (no ''double dipping'').

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

Estimated Number of Respondents/Recordkeepers: 250.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—2. Hr., 23 min.

Learning about the law or the form—24 min.

Preparing, copying, assembling and sending the form to the IRS.

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 810 hours.

OMB Number: 1545–0240.

Form Number: IRS Form 6118.

Type of Review: Extension.

Title: Claim for Refund of Income Tax Return Preparer Penalties.

Description: Form 6118 is used by preparers to file for a refund of penalties incorrectly charged. The information enables the IRS to process the claim and have the refund issued to the tax return preparer.

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

Estimated Number of Respondents/Recordkeepers: 10,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—13 min.

Learning about the law or the form—17 min.

Preparing the form—11 min.

Copying, assembling and sending the form to the IRS—20 min.

Frequency of Response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 10,400 hours.

OMB Number: 1545–0242.

Form Number: IRS Form 6197.

Type of Review: Extension.

Title: Gas Guzzler Tax.

Description: Form 6197 is used to compute the gas guzzler tax on automobiles whose fuel economy does not meet certain standards for fuel economy. The tax is reported quarterly on Form 720. Form 6197 is filed each quarter with Form 720 for manufacturers. Individuals can make a one-time filing if they import a gas guzzler auto for personal use. The IRS uses the information to verify computation of the tax and compliance with the law.

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

Estimated Number of Respondents/Recordkeepers: 605

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—4 hr., 18 min.
Learning about the law or the form—12 min.
Preparing and sending the form to the IRS—17 min.

Frequency of Response: Quarterly, Annually.

Estimated Total Reporting/ Recordkeeping Burden: 2,892 hours.

OMB Number: 1545–0534.

Form Number: IRS Form 5303.

Type of Review: Extension.

Title: Application for Determination for Collectively Bargained Plan.

Description: IRS uses Form 5303 to get information needed about the finances and operation of employee benefit plans set up by employers under a collective bargaining agreement. The information obtained on Form 5303 is used to make a determination on whether the plan meets the requirements to qualify under section 401(a) and whether the related trust qualifies for exemption under section 501(a) of the Internal Revenue Code.

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

Estimated Number of Respondents/ Recordkeepers: 2,500.

Estimated Burden Hours Per Respondent/Recordkeeper:
Recordkeeping—22 hr., 14 min.
Learning about the law or the form—3 hr., 51 min.
Preparing the form—8 hr., 7 min.
Copying, assembling and sending the form to the IRS—1 hr., 4 min.

Frequency of Response: On occasion.

Estimated Total Reporting/ Recordkeeping Burden: 88,200 hours.

OMB Number: 1545–0773.

Regulation Project Number: TD 8172 Final.

Type of Review: Extension.

Title: Qualification of Trustee or Like Fiduciary in Bankruptcy.

Description: Internal Revenue Code (IRC) section 6036 requires executors or receivers to advise the district director of their appointment or authorization to act. This information is necessary so that IRS will know of the proceedings and who to contact for delinquent returns or taxes.

Respondents: Individuals or households.

Estimated Number of Respondents: 50,000.

Estimated Burden Hours Per Respondent: 15 minutes.

Frequency of Response: Other (nonrecurring).

Estimated Total Reporting Burden: 12,500 hours.

OMB Number: 1545–0908.

Form Number: IRS Forms 8282 and 8283.

Type of Review: Extension.

Title: Donee Information (Sale, Exchange of Other Disposition of Donated Property) (8282); and Noncash Charitable Contributions (8283).

Description: Regulations section 1.170A–13(c) requires donors of property valued over $5,000 to file certain information with their return in order to receive the deduction. Donees must also inform the IRS if they dispose of the property within two years.

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

Estimated Number of Respondents/ Recordkeepers: 1,501,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

	Form 8282	Form 8283
Recordkeeping	3 hr., 7 min.	20 min.
Learning about the law or the form	35 min.	26 min.
Preparing the form	35 min.	4 min.
Copying, assembling and sending the form to the IRS	35 min.	36 min.

Frequency of Response: Annually.

Estimated Total Reporting/ Recordkeeping Burden: 2,899,380 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.

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DEPARTMENT OF THE TREASURY

Submission to OMB for Review; Comment Request

June 1, 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 July 13, 1998 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: New.

Form Number: IRS Form 8860.

Type of Review: Extension.

Title: Qualified Zone Academy Bond Credit.

Description: A qualified zone academy bond is a taxable bond issued after 1997 by a state or local government, with the proceeds used to improve certain eligible public schools.