

Form	Recordkeeping	Learning about the law or the form	Preparing and sending the form to the IRS
W-8IMY .....	7 hr., 53 min. ....	3 hr., 38 min. ....	5 hr., 8 min.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 36,115,302 hours.  
*OMB Number:* 1545-0710.  
*Form Number:* IRS Forms 5500, 5500C/R and Schedules.  
*Type of Review:* Revision.

*Title:* Annual Return/Report of Employee Benefit Plan, Return/Report of Employee Benefit Plan and Associated Schedules.  
*Description:* The forms listed in Item 7 are Annual Information Returns filed by Employee Benefit Plans. The IRS uses this information to determine if the plan appears to be operating properly as

required under the law or whether the plan should be audited.  
*Respondents:* Business or other for-profit.  
*Estimated Number of Respondents/Recordkeepers:* 901,400.  
*Estimated Burden Hours Per Respondent/Recordkeeper:*

Form/schedule	Recordkeeping	Learning about the law or the form	Preparing the form	Copying, assembling, and sending the form to the IRS
5500 (initial filers) .....	87 hr., 3 min .....	9 hr., 3 min .....	13 hr., 40 min .....	48 min.
5500 (all other filers) .....	81 hr., 33 min .....	9 hr., 3 min .....	13 hr., 34 min .....	48 min.
5500-C (initial filer) .....	55 hr., 33 min .....	7 hr., 23 min .....	10 hr., 29 min .....	32 min.
5500-C (all other filers) .....	45 hr., 41 min .....	7 hr., 23 min .....	10 hr., 19 min .....	32 min.
5500-R (initial filers) .....	22 hr., 29 min .....	3 hr., 49 min .....	6 hr., 13 min .....	32 min.
5500-R (all other filers) .....	12 hr., 40 min .....	3 hr., 49 min .....	6 hr., 3 min .....	32 min.
Schedule A .....	17 hr., 28 min .....	28 min .....	1 hr., 42 min .....	16 min.
Schedule B (Part 1) .....	30 hr., 37 min .....	3 hr., 16 min .....	3 hr., 55 min .....	
Schedule B (Part 2) .....	15 hr., 19 min .....	1 hr., 23 min .....	1 hr., 42 min .....	
Schedule C .....	5 hr., 16 min .....	28 min .....	23 min .....	
Schedule E (non-leveraged ESOP) .....	1 hr., 12 min .....	12 min .....	12 min .....	
Schedule E (leveraged ESOP) .....	10 hr., 2 min .....	1 hr., 41 min .....	1 hr., 56 min .....	
Schedule F .....	2 hr., 52 min .....	30 min .....	34 min .....	
Schedule G .....	15 hr., 4 min .....	6 min .....	21 min .....	
Schedule P .....	1 hr., 55 min .....	30 min .....	33 min .....	
Schedule SSA .....	5 hr., 30 min .....	6 min .....	11 min .....	

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 27,704,510 hours.  
*OMB Number:* 1545-1083.  
*Regulation Project Number:* INTL-399-88 Final.  
*Type of Review:* Extension.  
*Title:* Treatment of Dual Consolidated Losses.  
*Description:* Section 1503(d) denies use of the losses of one domestic corporation by another affiliated domestic corporation where the loss corporation is also subject to the income tax of another country. The regulation allows an affiliate to make use of the loss if the loss has not been used in the foreign country and if an agreement is attached to the income tax return of the dual resident corporation or group, to take the loss into income upon future use of the loss in the foreign country. The regulation also requires separate accounting for a dual consolidated loss where the dual resident corporation files a consolidated return.  
*Respondents:* Business or other for-profit.  
*Estimated Number of Respondents:* 500.

*Estimated Burden Hours Per Respondent:* 2 hours, 23 minutes.  
*Frequency of Response:* Annually.  
*Estimated Total Reporting Burden:* 1,620 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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**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

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

October 16, 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 November 23, 1998 to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-1318.  
*Regulation Project Number:* REG-209545-92 NPRM (formerly INTL-19-92).  
*Type of Review:* Extension.  
*Title:* Earnings and Profits of Foreign Corporations.  
*Description:* Application of the proposed regulations may result in accounting method changes which ordinarily require the filing of Form 3115. However, the proposed regulations waive this filing requirement if certain conditions are met, with the net result that no burdens are imposed.

*Respondents:* Business or other for-profit.  
*Estimated Number of Respondents:* 1.  
*Estimated Burden Hours Per Respondent:* 1 hour.  
*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden:* 1 hour.  
*OMB Number:* 1545-1378.  
*Regulation Project Number:* PS-4-89 Final.  
*Type of Review:* Extension.  
*Title:* Disposition of an Interest in a Nuclear Power Plant.  
*Description:* The regulations require that certain information be submitted as part of a request for a schedule of ruling amounts. The regulations also require certain taxpayers to file a request for a revised schedule of ruling amounts.  
*Respondents:* Business or other for-profit.  
*Estimated Number of Respondents:* 52.  
*Estimated Burden Hours Per Respondent:* 2 hours, 24 minutes.  
*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden:* 125 hours.  
*OMB Number:* 1545-1423.  
*Regulation Project Number:* PS-106-91 Final.  
*Type of Review:* Extension.  
*Title:* State Housing Credit Ceiling and Other Rules Relating to the Low-Income Housing Credit.  
*Description:* The regulations provide the order in which credits are allocated from each State's credit ceiling under section 42(h)(3)(C) and the determination of which states qualify for credits from a National Pool of credits under section 42(h)(3)(D). Allocating agencies need this information to correctly allocate credits and determine National Pool eligibility.  
*Respondents:* Business or other for-profit, Individual or households, Not-for-profit institutions, State, Local or Tribal Government  
*Estimated Number of Respondents:* 110.  
*Estimated Burden Hours Per Respondent:* 2 hours, 30 minutes.  
*Frequency of Response:* Other (one time per event).  
*Estimated Total Reporting Burden:* 275 hours.  
*OMB Number:* 1545-1462.  
*Regulation Project Number:* PS-268-82 Final.  
*Type of Review:* Extension.  
*Title:* Definitions Under Subchapter S of the Internal Revenue Code.  
*Description:* The regulations provide definitions and special rules under Code section 1377 which affect S corporations and their shareholders.

*Respondents:* Business or other for-profit, Individuals or households.  
*Estimated Number of Respondents:* 4,000.  
*Estimated Burden Hours Per Respondent:* 15 minutes.  
*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden:* 1,000 hours.  
*OMB Number:* 1545-1464.  
*Regulation Project Number:* IA-44-94 Final.  
*Type of Review:* Extension.  
*Title:* Deductibility, Substantiation, and Disclosure of Certain Charitable Contributions.  
*Description:* The regulation provides guidance regarding the allowance of certain charitable contribution deductions, the substantiation requirements for charitable contributions of \$250 or more, and the disclosure requirements for quid pro quo contributions of \$75 or more. These regulations will affect donee organizations and individuals and entities that make payments to donee organizations.  
*Respondents:* Individuals or households, Business or other for-profit, Not-for-profit institutions.  
*Estimated Number of Respondents/Recordkeepers:* 1,750,000.  
*Estimated Burden Hours Per Respondent/Recordkeeper:* 1 hour, 8 minutes.  
*Frequency of Response:* On occasion.  
*Estimated Total Reporting/Recordkeeping Burden:* 1,975,000 hours.  
*OMB Number:* 1545-1471.  
*Regulation Project Number:* REG-209626 NPRM (formerly EE-24-93).  
*Type of Review:* Extension.  
*Title:* Notice, Consent, and Election Requirements under Sections 411(a)(11) and 417.  
*Description:* These regulations concern the ability to make a distribution from a qualified plan within 30 days of giving the participant a written explanation of the distribution options provided the plan administrator informs the participant of the right to have at least 30 days to consider the options.  
*Respondents:* Business or other for-profit, Individuals or households, Not-for-profit institutions, Federal Government, State, Local or Tribal Governments  
*Estimated Number of Respondents:* 750,000.  
*Estimated Burden Hours Per Respondent:* .011 hours.  
*Frequency of Response:* Other (once each year).  
*Estimated Total Reporting Burden:* 8,333 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.  
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*Departmental Reports Management Officer.*  
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**Internal Revenue Service (IRS)**

*OMB Number:* 1545-1318.  
*Form Number:* IRS Form 6627.  
*Type of Review:* Extension.  
*Title:* Environmental Taxes.  
*Description:* Form 6627 is attached to Form 720 to compute and collect tax on chemicals, imported chemical substances, and ozone-depleting chemicals.  
*Respondents:* Business or other for-profit, Individuals or households.  
*Estimated Number of Respondents/Recordkeepers:* 1,610.  
*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping .....	5 hr., 1 min.
Learning about the law or the form.	6 min.
Preparing and sending the form to the IRS.	11 min.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 5,172 hours.  
*Clearance Officer:* Garrick Shear (202) 622-3869, Internal Revenue Service,