

*Type of Review:* Extension.  
*Title:* Treasury Direct Forms.  
*Description:* These forms are used to purchase and maintain Treasury Bills, Notes and Bonds.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:*

Form	Respondents
PD F 5174-1 .....	25,845
PD F 5174-3 .....	13,610
PD F 5174-4 .....	3,912
PD F 5176-1 .....	96,390
PD F 5176-2 .....	48,190
PD F 5176-3 .....	9,035
PD F 5178 .....	2,000
PD F 5179 .....	2,000
PD F 5180 .....	4,000
PD F 5181 .....	70,000
PD F 5182 .....	3,000
PD F 5188 .....	1,500
PD F 5189 .....	1,950
PD F 5191 .....	1,200
PD F 5201 .....	1,500
PD F 5235 .....	500
PD F 5236 .....	2,000
PD F 5261 .....	150,000
Total .....	436,632

*Estimated Burden Hours Per Response:*

Form	Response time (minutes)
PD F 5174-1 .....	10
PD F 5174-3 .....	10
PD F 5174-4 .....	10
PD F 5176-1 .....	10
PD F 5176-2 .....	10
PD F 5176-3 .....	10
PD F 5178 .....	10
PD F 5179 .....	10
PD F 5180 .....	10
PD F 5181 .....	5
PD F 5182 .....	10
PD F 5188 .....	10
PD F 5189 .....	10
PD F 5191 .....	10
PD F 5201 .....	10
PD F 5235 .....	10
PD F 5236 .....	10
PD F 5261 .....	5

*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden:* 57,795.

*Clearance Officer:* Vicki S. Ott (304) 480-6553, Bureau of the Public Debt, 200 Third Street, Parkersburg, WV 26106-1328.

*OMB Reviewer:* Milo Sunderhauf (202) 395-7340, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

**Lois K. Holland,**

*Departmental Reports, Management Officer.*  
 [FR Doc. 95-13415 Filed 5-31-95; 8:45 am]

BILLING CODE 4810-40-P

**Public Information Collection Requirements Submitted to OMB for Review**

May 22, 1995.

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 1980, Public Law 96-511. 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.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-0086.

*Form Number:* IRS Form 4010-C.

*Type of Review:* Extension.

*Title:* U.S. Departing Alien Income Tax Return.

*Description:* Form 1040-C is used by aliens departing the U.S. to report income received or expected to be received for the entire year. The data collected are used to insure that the departing alien has no outstanding U.S. tax liability. Affected public are aliens departing the U.S.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 2,000.

*Estimated Burden Hours Per Respondent/Recordkeepers:*

Recordkeeping: 2 hr., 5 min.

Learning about the law or the form: 45 min.

Preparing the form: 2 hr., 19 min.

Copying, assembling, and sending the form to the IRS: 1 hr., 13 min.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 11,532.

*OMB Number:* 1545-0137.

*Form Number:* IRS Form 2032.

*Type of Review:* Extension.

*Title:* Contract Coverage Under Title II of the Social Security Act.

*Description:* American employers can enter into an agreement to extend social security coverage to U.S. citizens and resident aliens employed abroad by foreign affiliates.

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

*Estimated Number of Respondents/Recordkeepers:* 160.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping: 2 hr., 9 min.

Learning about the law or the form: 18

min.

Preparing and sending the form to the IRS: 20 min.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 448 hours.

*OMB Number:* 1545-0197.

*Form Number:* IRS Form 5300.

*Type of Review:* Revision.

*Title:* Application for Determination for Employee Benefit Plan.

*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).

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

*Estimated Number of Respondents/Recordkeepers:* 300,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping: 21 hr., 46 min.

Learning about the law or the form: 6 hr., 18 min.

Preparing the form: 8 hr., 47 min.

Copying, assembling, and sending the form to the IRS: 32 min.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 11,217,000 hours.

*OMB Number:* 1545-0229.

*Form Number:* IRS Form 6406.

*Type of Review:* Extension.

*Title:* Short Form Application for Determination for Amendment of Employee Benefit Plan.

*Description:* This form is used by certain employee plans who want a determination letter or an amendment to the plan. The information gathered will be used to decide whether the plan is qualified under section 401(a).

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 16,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping: 12 hr., 55 min.

Learning about the law or the form: 3 hr., 23 min.

Preparing the form: 6 hr., 32 min.

Copying, assembling, and sending the form to the IRS: 48 min.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 378,240 hours.

*OMB Number:* 1545-0747.

*Form Number:* IRS Form 5498.

*Type of Review:* Extension.

*Title:* Individual Retirement Arrangement Information.

*Description:* Form 5498 is used by trustees and issuers to report

contributions to and the fair market of an individual retirement arrangement.  
*Respondents:* Business or other for-profit.  
*Estimated Number of Respondents:* 45,300.  
*Estimated Burden Hours Per Respondent:* 7 minutes.  
*Frequency of Response:* Annually.  
*Estimated Total Reporting Burden:* 6,686,640 hours.  
*OMB Number:* 1545-0901.  
*Form Number:* IRS Form 1098.  
*Type of Review:* Extension.  
*Title:* Mortgage Interest Statement.  
*Description:* Form 1098 is used to report \$600 or more of mortgage interest

received from an individual in the course of the mortgagor's trade or business.  
*Respondents:* Individuals or households, Business or other for-profit.  
*Estimated Number of Respondents:* 171,000.  
*Estimated Burden Hours Per Respondent:* 7 minutes.  
*Frequency of Response:* Annually.  
*Estimated Total Reporting Burden:* 6,840,000 hours.  
*OMB Number:* 1545-0908.  
*Form Number:* IRS Forms 8282 and 8383.  
*Type of Review:* Extension.

*Title:* Donee Information Return (Sale Exchange or 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 .....	30 min. ....	26 min.
Preparing the form .....	34 min. ....	35 min.
Copying, assembling, and sending the form to the IRS .....	0 min. ....	35 min.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 2,899,180 hours.  
*OMB Number:* 1545-0990.  
*Form Number:* IRS Form 8610.  
*Type of Review:* Extension.  
*Title:* Annual Low-Income Housing Credit Agencies Report.  
*Description:* Form 8610 is used by state and local low-income housing credit agencies to transmit copies of Form 8609 to the IRS.  
*Respondents:* State, Local or Tribal Government.  
*Estimated Number of Respondents/Recordkeepers:* 100.  
*Estimated Burden Hours Per Respondent/Recordkeeper:*  
 Recordkeeping: 4 hr., 18 min.  
 Learning about the law or the form: 1 hr., 0 min.  
 Preparing and sending the form to the IRS: 1 hr., 17 min.  
*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 641 hours.  
*OMB Number:* 1545-1132.  
*Regulation ID Number:* INTL-536-89 Final.  
*Type of Review:* Extension.  
*Title:* Registration Requirements with Respect to Certain Debt Obligations; Application of Repeal of 30 Percent Withholding by the Tax Reform Act of 1984.  
*Description:* The Internal Revenue Service needs the information in order to ensure that purchasers of bearer obligations are not U.S. persons (other than those permitted to hold obligations under section 165(j)) and to ensure that U.S. persons holding bearer obligations properly report income and gain on

such obligations. The people reporting will be financial institutions holding bearer obligations.  
*Respondents:* Business or other for-profit.  
*Estimated Number of Respondents:* 5,000.  
*Estimated Burden Hours Per Respondent:* 10 minutes.  
*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden:* 852 hours.  
*OMB Number:* 1545-1274.  
*Form Number:* IRS Form 8453-NR.  
*Type of Review:* Extension.  
*Title:* U.S. Nonresident Alien Income Tax Declaration for Magnetic Media Filing.  
*Description:* This form will be used to secure taxpayer signatures and declarations in conjunction with the Magnetic Media Filing program. This form, together with the electronic transmission will comprise the taxpayer's income tax return.  
*Respondents:* Individuals or households.  
*Estimated Number of Respondents:* 5,000.  
*Estimated Burden Hours Per Respondent:* 15 minutes.  
*Frequency of Response:* Annually.  
*Estimated Total Reporting Burden:* 1,250 hours.  
*Clearance Officer:* Garrick Shear (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, NW., Washington, DC 20224.  
*OMB Reviewer:* Milo Sunderhau (202) 395-7340, 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**

**Public Information Collection Requirements Submitted to OMB for Review**  
 May 24, 1995.  
 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 1980, Public Law 96-511. 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.  
**Internal Revenue Service (IRS)**  
*OMB Number:* 1545-0015.  
*Form Number:* IRS Form 706 and Schedules.  
*Type of Review:* Extension.  
*Title:* United States Estate (and Generation-Skipping Transfer) Tax Return.  
*Description:* Form 706 is used by executors to report and compute the Federal Estate Tax imposed by Internal Revenue Code (IRC) section 2001, the Federal Generation-Skipping Transfer (GST) tax imposed by IRC section 2601,