

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.*  
 [FR Doc. 95-13416 Filed 5-31-95; 8:45 am]  
**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,

and the additional Estate Tax imposed by Code section 4980A. IRS uses the information to enforce these taxes and

to verify that the tax has been properly computed.  
*Respondents:* Individuals or households, Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 65,000.  
*Estimated Burden Hours Per Respondent/Recordkeepers:*

Form/Sched	Record-keeping	Learning about law of the form	Preparing the form	Copying, assembling, and sending the form to the IRS
706 .....	2 hr., 11 min .	1 hr., 9 min ...	3 hr., 26 min .	49 min.
Sched. A .....	20 min .....	16 min .....	10 min .....	20 min.
Sched. A-1 .....	46 min .....	25 min .....	59 min .....	49 min.
Sched. B .....	20 min .....	10 min .....	11 min .....	20 min.
Sched. C .....	13 min .....	2 min .....	8 min .....	20 min.
Sched. D .....	7 min .....	6 min .....	8 min .....	20 min.
Sched. E .....	40 min .....	7 min .....	24 min .....	20 min.
Sched. F .....	33 min .....	6 min .....	21 min .....	20 min.
Sched. G .....	26 min .....	18 min .....	11 min .....	14 min.
Sched. H .....	26 min .....	6 min .....	10 min .....	14 min.
Sched. I .....	26 min .....	25 min .....	11 min .....	20 min.
Sched. J .....	26 min .....	5 min .....	16 min .....	20 min.
Sched. K .....	26 min .....	9 min .....	10 min .....	20 min.
Sched. L .....	13 min .....	5 min .....	10 min .....	20 min.
Sched. M .....	13 min .....	31 min .....	24 min .....	20 min.
Sched. O .....	20 min .....	9 min .....	18 min .....	17 min.
Sched. P .....	7 min .....	14 min .....	18 min .....	14 min.
Sched. Q .....	7 min .....	10 min .....	11 min .....	14 min.
Sched. Q Worksheet .....	7 min .....	10 min .....	59 min .....	20 min.
Sched. R .....	20 min .....	34 min .....	1 hr., 1 min ...	49 min.
Sched. R-1 .....	7 min .....	29 min .....	24 min .....	20 min.
Sched. S .....	26 min .....	22 min .....	37 min .....	25 min.
Continuation .....	20 min .....	3 min .....	7 min .....	20 min.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting/Recordkeeping Burden:* 1,436,265 hours.  
*OMB Number:* 1545-0152.  
*Form Number:* IRS Form 3115 and Schedules.  
*Type of Review:* Extension.  
*Title:* Application for Change in Accounting Method.

*Description:* Form 3115 is used by taxpayers who wish to change their method of computing their taxable income. The form is used by the IRS to determine if electing taxpayers have met the requirements and are able to change to the method requested.

*Respondents:* Business or other for-profit, Individuals or households, Farms.  
*Estimated Number of Respondents/Recordkeepers:* 6,400.  
*Estimated Burden Hours Per Respondent/Recordkeeper:*

Form/Sched.	Record-keeping	Learning about the law or the form	Preparing and sending the form to the IRS
3115 .....	20 hr., 5 min .	3 hr., 38 min .	5 hr., 20 min.
Sched. A .....	23 hr., 12 min .	1 hr., 58 min .	3 hr., 38 min.
Sched. B .....	4 hr., 18 min .	1 hr., 4 min ...	2 hr., 23 min.
Sched. C .....	26 hr., 47 min .	3 hr., 11 min .	3 hr., 45 min.
Sched. D .....	14 hr., 21 min .	2 hr., 23 min .	2 hr., 44 min .

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 358,091 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: 18 min.  
 Preparing, copying, and sending the

form to the IRS: 21 min.  
*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 760 hours.  
*OMB Number:* 1545-0245.  
*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 petroleum, chemicals, imported chemical substances, and ozone-depleting chemicals.  
*Respondents:* Business or other for-profit, Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 2,445.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:*

Recordkeeping: 21 hr., 2 min.

Learning about the law or the form: 6 min.

Preparing, copying, assembling, and sending the form to the IRS: 26 min.

*Frequency of Response:* Quarterly.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 33,431 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 Code.

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

*Estimated Number of Respondents/Recordkeepers:* 2,500.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:*

Recordkeeping: 31 hr., 34 min.

Learning about the law or the form: 5 hr., 50 min.

Preparing the form: 10 hr., 20 min.

Copying, assembling, and sending the form to the IRS: 1 hr., 4 min.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 122,050 hours.

*OMB Number:* 1545-1243.

*Regulation ID Number:* PS-163-84 Final.

*Type of Review:* Extension.

*Title:* Treatment of Transaction Between Partners and Partnerships.

*Description:* Section 707(a)(2) provides that if there are transfers of money or property between a partner and a partnership, the transfer will be treated, in certain situations, as a disguised sale between the partner and the partnership. The regulations provide that the partner or the partnership should disclose the transfers and certain attendant facts in some situations.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 7,500.

*Estimated Burden Hours Per Respondent:* 20 minutes.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 2,500 hours.

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

*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. 95-13417 Filed 5-31-95; 8:45 am]

BILLING CODE 4830-01-P

### Public Information Collection Requirements Submitted to OMB for Review.

May 25, 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:* 1545-0121.

*Form Number:* IRS Form 1116.

*Type of Review:* Revision.

*Title:* Foreign Tax Credit—Individual, Fiduciary, or Nonresident Alien Individual.

*Description:* Form 1116 is used by individuals (including nonresident aliens) and fiduciaries who paid foreign income taxes on U.S. taxable income, to compute the foreign tax credit. This information is used by IRS to verify the foreign tax credit.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 589,900.

*Estimated Burden Hours Per*

*Respondent/Recordkeepers:*

Recordkeeping: 2 hr., 44 min.

Learning about the law or the form: 46 min.

Preparing the form: 1 hr., 53 min.

Copying, assembling, and sending the form to the IRS: 55 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 3,380,128 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 Rev. Proc. 75-50. The Internal Revenue Service uses the information to help ensure 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:*

Recordkeeping: 2 hr., 52 min.

Learning about the law or the form: 53 min.

Preparing and sending the form to the IRS: 59 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 4,750 hours.

*OMB Number:* 1545-0773.

*Regulation ID Number:* LR-90-84 Final (T.D. 8172).

*Type of Review:* Extension.

*Title:* Notice Requires of Executor or Receiver Regulations Section 301.6036-1.

*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.

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

*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. 95-13418 Filed 5-31-95; 8:45 am]

BILLING CODE 4830-01-P