

*Description:* This form is required in cases of deceased Postal Savings depositors with accounts of \$50 or less. The form is used by relatives of the deceased depositors showing the relationship to the depositor and the date of depositors death. The information helps to determine who is entitled to payment.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 150.

*Estimated Burden Hours Per Response:* 15 minutes.

*Frequency of Response:* Other.

*Estimated Total Reporting Burden:* 38 hours.

*OMB Number:* 1510-0035.

*Form Number:* None.

*Type of Review:* Extension.

*Title:* Assignment Form.

*Description:* This form is used when awardholders wish to assign or transfer all or a portion of their award to another person. In doing so, awardholder forfeits all future rights to the portion assigned.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 150.

*Estimated Burden Hours Per Response:* 30 minutes.

*Frequency of Response:* Other (as needed).

*Estimated Total Reporting Burden:* 75 hours.

*Clearance Officer:* Jacqueline R. Perry (301) 344-8577, Financial Management Service, 3361-L 75th Avenue, Landover, MD 20785.

*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. 95-15736 Filed 6-26-95; 8:45 am]

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

June 19, 1995.

The Department of the 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.

*Special Request:* In order to conduct the survey described below in early July, the Department of the Treasury is requesting Office of Management and Budget (OMB) review and approval of this information collection by June 30, 1995. To obtain a copy of this survey, please write to the IRS Clearance Officer at the address listed below.

### Internal Revenue Service (IRS)

*OMB Number:* 1545-1432.

*Project Number:* PC:V 95-011-G.

*Type of Review:* Revision.

*Title:* Ensuring Compliance Business Customer Satisfaction with IRS Examination Contact Survey.

*Description:* This survey will gather information about some fundamental experiences that business taxpayers have had, such as: how long they expected the process to take, how long it actually took, how many contacts were made and their frequency. Some basic opinions will also be obtained, regarding the taxpayer's satisfaction with the various aspects of the process, as well as the taxpayer's awareness of various aspects of the process, and their suggestions on improving the process.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:*

Questionnaire—1,600

Screener Questionnaire—5,000

Pretest—150

*Estimated Burden Hours Per*

*Respondent:*

Questionnaire—10 minutes

Screener Questionnaire—3 minutes

Pretest—10 minutes

*Frequency of Response:* Other.

*Estimated Total Reporting Burden:*

541 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. 95-15737 Filed 6-26-95; 8:45 am]

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

June 19, 1995.

The Department of the 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:* 1545-0409.

*Form Number:* IRS Forms 211 and 211(SP).

*Type of Review:* Revision.

*Title:* Application for Reward for Original Information (Form 211); Solicitud de Recompensa por Información Original (Spanish Version) (Form 211(SP)).

*Description:* Forms 211 and 211(SP) are the official application forms used by persons requesting rewards for submitting information concerning alleged violations of the tax laws by other persons. Such rewards are authorized by Internal Revenue Code (IRC) 7623. The data is used to determine and pay rewards to those persons who voluntarily submit information.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 11,200.

*Estimated Burden Hours Per*

*Respondent:* 15 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 2,800 hours.

*OMB Number:* 1545-0800.

*Regulation ID Number:* Reg. 601.601.

*Type of Review:* Extension.

*Title:* Rules and Regulations.

*Description:* Persons wishing to speak at a public hearing on a proposed rule must submit written comments and an outline within prescribed time limits, for use in preparing agendas and allocating time. Persons interested in the issuance, amendment, or repeal of a rule may submit a petition for this. IRS considers the petitions in its deliberations.

*Respondents:* Business or other for-profit, Individuals or households, Not-for-profit institutions, Farms, Federal Government, State, Local or Tribal Government.

*Estimated Number of Respondents:* 600.

*Estimated Burden Hours Per*

*Respondent:* 1 hour, 30 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 900 hours.

*OMB Number:* 1545-0904.  
*Regulation ID Number:* INTL-45-86  
Final (T.D. 8125).

*Type of Review:* Extension.  
*Title:* Foreign Management and Foreign Economic Processes Requirements of Foreign Sales Corporation.

*Description:* The regulations provide rules for complying with foreign management and foreign economic process requirements to enable Foreign Sales Corporations to produce foreign trading gross receipts and qualify for reduced tax rates. Rules are included for maintaining records substantiate compliance. Affected public is limited to large corporations that export goods or services.

*Respondents:* Business or other for-profit.

*Estimated Number of Recordkeepers:* 11,001.

*Estimated Burden Hours Per Recordkeeper:* 2 hours.

*Frequency of Response:* Other.  
*Estimated Total Recordkeeping Burden:* 22,001 hours.

*OMB Number:* 1545-0982.  
*Regulation ID Number:* LR-77-86  
Temporary (T.D. 8124).

*Type of Review:* Extension.  
*Title:* Certain Elections Under the Tax Reform Act of 1986.

*Description:* These regulations establish various elections with respect to which immediate interim guidance on the time and manner of making the election is necessary. These regulations enable taxpayers to take advantage of the benefits of various Code provisions.

*Respondents:* Business or other for-profit, Individuals or households, Not-for-profit institutions, Farms, State, Local or Tribal Government.

*Estimated Number of Respondents:* 114,710.

*Estimated Burden Hours Per Respondent:* 15 minutes.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden:* 28,678 hours.

*OMB Number:* 1545-1148.  
*Regulation ID Number:* EE-113-90  
Temporary and Final Regulations (T.D. 8324).

*Type of Review:* Extension.  
*Title:* Employee Business Expenses-Reporting and Withholding on Employee Business Expense Reimbursements and Allowances.

*Description:* These temporary and final regulations provide rules concerning the taxation of and reporting withholding on employee business expense reimbursements and other expense allowance arrangements.

*Respondents:* Business or other for-profit, Individuals or households, Not-

for-profit institutions, Farms, Federal Government, State, Local or Tribal Government.

*Estimated Number of Respondents:* 1,419,456.

*Estimated Burden Hours Per Respondent:* 30 minutes.

*Frequency of Response:* Other.  
*Estimated Total Reporting Burden:* 709,728 hours.

*OMB Number:* 1545-1317.  
*Regulation ID Number:* INTL-79-91  
Final.

*Type of Review:* Extension.  
*Title:* Information Returns Required of United States Persons with Respect to Certain Foreign Corporations.

*Description:* These regulations clarify certain requirements of section 1.6035-1, 1.6038-2 and 1.6046-1 of the Income Tax Regulations relating to Form 5471 and would affect controlled foreign corporations and their United States shareholders.

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

*Estimated Number of Respondents:* 1.  
*Estimated Burden Hours Per Respondent:* 1 hour.

*Frequency of Response:* Annually.  
*Estimated Total Reporting Burden:* 1 hour.

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

June 20, 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:* 1545-0172.

*Form Number:* IRS Form 4562.

*Type of Review:* Revision.

*Title:* Depreciation and Amortization (Including Information on Listed Property).

*Description:* Taxpayers use Form 4562 to: (1) Claim a deduction and/or amortization; (2) make a section 179 election to expense depreciable assets; and (3) answer questions regarding the use of automobiles and other listed property to substantiate the business use under section 274(d).

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

*Estimated Number of Respondents/Recordkeepers:* 6,500,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—33 hr., 58 min.

Learning about the law or the form—4 hr., 40 min.

Preparing and sending the form to the IRS—5 hr., 26 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 287,057,500 hours.

*OMB Number:* 1545-1142.

*Regulation ID Number:* INTL-0939-86 NPRM.

*Type of Review:* Extension.

*Title:* Insurance Income of a Controlled Foreign Corporation for Taxable Years Beginning After December 31, 1986.

*Description:* The information is required to determine the location of moveable property; allocate income and deductions to the proper category of insurance income, determine those amounts for computing taxable income that are derived from an insurance company annual statement, and permit a Controlled Foreign Corporation (CFC) to elect to treat related person insurance income as income effectively connected with the conduct of a U.S. trade or business. The respondents will be businesses or other for-profit institutions.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 1.

*Estimated Burden Hours Per Respondent:* 1 hour.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 1 hour.

*OMB Number:* 1545-1266.

*Form Number:* IRS Form 8829.

*Type of Review:* Extension.

*Title:* Expenses for Business Use of Your Home.

*Description:* Internal Revenue Code (IRC) section 280A limits the deduction for business use of a home to the gross