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(202) 395-7340, Office of Management  
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Executive Office Building, Washington,  
DC 20503.

**Lois K. Holland,**

Departmental Reports, Management Officer.  
[FR Doc. 95-16568 Filed 7-5-95; 8:45 am]

BILLING CODE 4810-31-P

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

June 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: 1545-0041

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 received 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—  
6 min.

Preparing and sending the form to the  
IRS—11 min.

Frequency of Response: On occasion

Estimated Total Reporting/  
Recordkeeping Burden: 138,060 hours

OMB Number: 1545-0150

Form Number: IRS Form 2848

Type of Review: Extension

Title: Power of Attorney and Declaration  
of Representative

Description: Form 2848 is used to  
authorize someone to act for the

respondent in tax matters. It grants all powers that the taxpayer has except signing a return and cashing refund checks. Data is used to identify representatives and to ensure that confidential information is not divulged to unauthorized persons.

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

Estimated Number of Respondents/  
Recordkeeping: 800,000

Estimated Burden Hours Per

Respondent/Recordkeeping:

Recordkeeping—20 min.

Learning about the law or the form—  
29 min.

Preparing the form—29 min.

Copying, assembling, and sending the  
form to the IRS—35 min.

Frequency of Response: On occasion

Estimated Total Reporting/  
Recordkeeping Burden: 1,504,000

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 of 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—  
11 min.

Preparing the form—14 min.

Copying, assembling, and sending the  
form to the IRS—14 min.

Frequency of Response: On occasion

Estimated Total Reporting/  
Recordkeeping Burden: 18,810 hours

hours

OMB Number: 1545-0201

Form Number: IRS Form 5308

Type of Review: Extension

Title: Request for Change in Plan/Trust  
Year

Description: Form 5308 is used to request permission to change the plan or trust year for a pension benefit plan. The information submitted is used in determining whether IRS

should grant permission for the  
change.

Respondents: Business or other for-profit

Estimated Number of Respondents: 480

Estimated Burden Hours Per

Respondent: 44 minutes

Frequency of Response: On occasion

Estimated Total Reporting Burden: 339

hours

OMB Number: 1545-0244

Form Number: IRS Form 6199

Type of Review: Extension

Title: Certification of Youth

Participating in a Qualified

Cooperative Education Program

Description: Internal Revenue Code

(IRC) section 51(d)(8) requires that

qualified school cooperative programs

must certify their qualified students

as youths participating in a qualified

cooperative program in order that

wages paid to the students by an

employer be qualified for the jobs

credit. Form 6199 provides for this

certification.

Respondents: Business or other for-profit, Farms.

Estimated Number of Respondents/  
Recordkeepers: 64,000.

Estimated Burden Hours Per

Respondent/Recordkeeper:

Recordkeeping—7 min.

Learning about the law or the form—  
7 min.

Preparing the form—24 min.

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

Frequency of Response: On occasion.

Estimated Total Reporting/  
Recordkeeping Burden: 62,080 hours.

hours

OMB Number: 1545-0531.

Form Number: IRS Form 706NA.

Type of Review: Revision.

Title: United States Estate (and  
Generation-Skipping Transfer) Tax  
Return, Estate of Nonresident Not a  
Citizen of the United States.

Description: Under section 6018,  
executors must file estate tax returns  
for nonresident noncitizens who had  
property in the United States.

Executors use Form 706NA for this

purpose. IRS uses the information to

determine correct tax and credits.

Respondents: Individuals or

households.

Estimated Number of Respondents/  
Recordkeepers: 300.

Estimated Burden Hours Per

Respondent/Recordkeeper:

Recordkeeping—1 hr., 38 min.

Learning about the law or the form—  
32 min.

Preparing the form—1 hr., 46 min.

Copying, assembling, and sending the  
form to the IRS—41 min.

Frequency of Response: On occasion.

*Estimated Total Reporting/ Recordkeeping Burden:* 1,304 hours.  
*OMB Number:* 1545-0685.  
*Form Number:* IRS Form 1363.  
*Type of Review:* Extension.  
*Title:* Export Exemption Certificate.  
*Description:* This form is used by air carriers of property by air to justify the tax-free transport of property. It is used by IRS as proof of tax exempt status of each shipment.  
*Respondents:* Business or other for-profit, Individuals or households.  
*Estimated Number of Respondents/ Recordkeepers:* 100,000.  
*Estimated Burden Hours Per Respondent/Recordkeeper:* Recordkeeping—2 hr., 52 min. Learning about the law or the form—12 min.  
 Preparing, copying, assembling and sending the form to the IRS—15 min.  
*Frequency of Response:* On occasion.  
*Estimated Total Reporting/ Recordkeeping Burden:* 332,000 hours.  
*OMB Number:* 1545-0725.  
*Form Number:* IRS Form 928.  
*Type of Review:* Extension.  
*Title:* Fuel Bond.  
*Description:* Certain sellers of gasoline and diesel fuel may be required under section 4101 to post bond before they incur liability for gasoline and diesel fuel excise taxes imposed by sections 4081 and 4091. This form is used by taxpayers to give bond and provide other information required by Regulations section 48.4101-2T.  
*Respondents:* Business or other for-profit.  
*Estimated Number of Respondents/ Recordkeepers:* 500.  
*Estimated Burden Hours Per Respondent/Recordkeeper:* Recordkeeping—1 hr., 55 min. Learning about the law or the form—18 min.  
 Preparing, copying, assembling, and sending the form to the IRS—20 min.  
*Frequency of Response:* On occasion.  
*Estimated Total Reporting/ Recordkeeping Burden:* 1,280 hours.  
*OMB Number:* 1545-0874.  
*Form Number:* IRS Form 8328.  
*Type of Review:* Extension.  
*Title:* Carryforward Election of Unused Private Activity Bond Volume Cap.  
*Description:* Section 146(f) of the Internal Revenue Code requires that issuing authorities of certain types of tax-exempt bonds must notify the IRS if they intend to carry forward the unused limitation for specific projects. The IRS uses the information to complete the required study of tax-exempt bonds (required by Congress).

*Respondents:* Business or other for-profit, State, Local or Tribal Government.  
*Estimated Number of Respondents/ Recordkeepers:* 10,000.  
*Estimated Burden Hours Per Respondent/Recordkeeper:* Recordkeeping—6 hr., 13 min. Learning about the law or the form—2 hr., 11 min.  
 Preparing and sending the form to the IRS—2 hr., 23 min.  
*Frequency of Response:* On occasion.  
*Estimated Total Reporting/ Recordkeeping Burden:* 107,800 hours.  
*OMB Number:* 1545-0881.  
*Form Number:* IRS Form 8271.  
*Type of Review:* Extension.  
*Title:* Investor Reporting of Tax Shelter Registration Number.  
*Description:* All persons who are claiming a deduction, loss, credit, or other tax benefit, or reporting any income on their returns from a tax shelter required to be registered (under IRC 6111) must report the tax shelter registration number on that return. Form 8271 is used for this. We use the information to associate claimed benefits with the tax shelter and to determine if any compliance actions are needed.  
*Respondents:* Individuals or households, Business of other for-profit, Not-for-profit institutions, Farms, State, Local or Tribal Government  
*Estimated Number of Respondents/ Recordkeepers:* 297,500  
*Estimated Burden Hours Per Respondent/Recordkeeper:* Recordkeeping—7 min. Learning about the law or the form—15 min.  
 Preparing the form—17 min. Copying, assembling, and sending the form to the IRS—14 min.  
*Frequency of Response:* Annually  
*Estimated Total Reporting/ Recordkeeping Burden:* 258,825 hours  
*OMB Number:* 1545-0884  
*Form Number:* IRS Form 8279  
*Type of Review:* Revision  
*Title:* Election to be Treated as a FSC or a Small FSC  
*Description:* A foreign corporation and its shareholders must elect to be Foreign Sales Corporation (FSC) or small FSC. Form 8279 is used to make the election. Form 8279 provides IRS with the necessary information to determine that the foreign corporation qualifies to be a FSC, number and types of shareholders, and tax year of the FSC and its principal shareholder.  
*Respondents:* Business or other for-profit

*Estimated Number of Respondents/ Recordkeepers:* 5,000  
*Estimated Burden Hours Per Respondent/Recordkeeper:* Recordkeeping—4 hr., 32 min. Learning about the law or the form—1 hr., 35 min.  
 Preparing and sending the form to the IRS—1 hr., 44 min.  
*Frequency of Response:* Other  
*Estimated Total Reporting/ Recordkeeping Burden:* 39,350 hours  
*OMB Number:* 1545-0902  
*Form Number:* IRS Forms 8288 and 8288-A  
*Type of Review:* Extension  
*Title:* U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests (8288); and Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests (8288-A)  
*Description:* Form 8288 is used by the withholding agent to report and transmit the withholding to IRS. Form 8288-A is used to validate the withholding and to return a copy to the transferee for his/her use in filing a tax return.  
*Respondents:* Business or other for-profit, Individuals or households  
*Estimated Number of Respondents/ Recordkeepers:* 4,918  
*Estimated Burden Hours Per Respondent/Recordkeeper:* Form 8828 and Form 8828-A: Recordkeeping—5 hr., 30 min.; 2 hr., 52 min. Learning about the law or the form—4 hr., 28 min.; 12 min. Preparing and sending the form to the IRS—4 hr., 46 min.; 15 min.  
*Frequency of Response:* On occasion  
*Estimated Total Reporting/ Recordkeeping Burden:* 106,784 hours  
*OMB Number:* 1545-0915  
*Form Number:* IRS Form 8332  
*Type of Review:* Extension  
*Title:* Release of Claim to Exemption for Child of Divorced or Separated Parents  
*Description:* This form is used by the custodial parent to release claim to the dependency exemption for a child of divorced or separated parents. The data is used to verify that the noncustodial parent is entitled to claim the exemption.  
*Respondents:* Individuals or households  
*Estimated Number of Respondents/ Recordkeepers:* 150,000  
*Estimated Burden Hours Per Respondent/Recordkeeper:* Recordkeeping—7 min. Learning about the law or the form—5 min.  
 Preparing the form—7 min. Copying, assembling, and sending the

form to the IRS—14 min.  
*Frequency of Response:* Annually  
*Estimated Total Reporting/*  
*Recordkeeping Burden:* 81,000 hours  
*OMB Number:* 1545-1021  
*Form Number:* IRS Form 8594  
*Type of Review:* Extension  
*Title:* Asset Acquisition Statement  
*Description:* Form 8594 is used by the buyer and seller of assets to which goodwill or going concern value can attach to report the allocation of the purchase price among the transferred assets.  
*Respondents:* Business or other for-profit, Individuals or households, Farms  
*Estimated Number of Respondents/Recordkeepers:* 20,000  
*Estimated Burden Hours Per Respondent/Recordkeeper:*  
*Recordkeeping—*10 hr., 46 min.  
 Learning about the law or the form—30 min.  
 Preparing and sending the form to the IRS—42 min.  
*Frequency of Response:* On occasion  
*Estimated Total Reporting/*  
*Recordkeeping Burden:* 239,000 hours  
*OMB Number:* 1545-1060  
*Form Number:* IRS Form 8288-B  
*Type of Review:* Extension  
*Title:* Application for Withholding Certificate for Disposition by Foreign Persons of U.S. Real Property Interests  
*Description:* Form 8288-B is used to apply for a withholding certificate -13 from IRS to reduce or eliminate the withholding required by section 1445.  
*Respondents:* Business or other for-profit, Individuals or households  
*Estimated Number of Respondents/Recordkeepers:* 5,079  
*Estimated Burden Hours Per Respondent/Recordkeeper:*  
*Recordkeeping—*2 hr., 4 min.  
 Learning about the law or the form—1 hr., 49 min.  
 Preparing the form—50 min.  
 Copying, assembling, and sending the form to the IRS—20 min.  
*Frequency of Response:* On occasion  
*Estimated Total Reporting/*  
*Recordkeeping Burden:* 25,700 hours

*OMB Number:* 1545-1135  
*Form Number:* IRS Form 8817  
*Type of Review:* Extension  
*Title:* Allocation of Patronage and Nonpatronage Income and Deductions  
*Description:* Form 8817 is used by taxable Farmer Cooperatives to indicate their income and deductions by patronage and nonpatronage source. IRS uses this information to improve the classification of returns for examinations, and to enhance taxpayer compliance.  
*Respondents:* Business or other for-profit, Farms  
*Estimated Number of Respondents/Recordkeepers:* 1,650  
*Estimated Burden Hours Per Respondent/Recordkeeper:*  
*Recordkeeping—*16 hr., 44 min.  
 Learning about the law or the form—30 min.  
 Preparing and sending the form to the IRS—47 min.  
*Frequency of Response:* Annually  
*Estimated Total Reporting/*  
*Recordkeeping Burden:* 21,648 hours  
*OMB Number:* 1545-1165  
*Form Number:* IRS Form 8821  
*Type of Review:* Extension  
*Title:* Tax Information Authorization  
*Description:* Form 8821 is used to appoint someone to receive or inspect certain tax information. Data is used to identify appointees and to ensure that confidential information is not divulged to unauthorized persons.  
*Respondents:* Individuals or households, Business of other for-profit, Not-for-profit institutions, Farms  
*Estimated Number of Respondents/Recordkeepers:* 200,000  
*Estimated Burden Hours Per Respondent/Recordkeeper:*  
*Recordkeeping—*7 min.  
 Learning about the law or the form—11 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:* 202,000 hours

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

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**Lois K. Holland,**

*Departmental Reports, Management Officer.*  
 [FR Doc. 95-16569 Filed 7-5-95; 8:45 am]

BILLING CODE 4830-01-P

[Treasury Order 100-12]

### Delegation of Authority Relating to Treasury Advances to the District of Columbia

Dated: June 27, 1995.

1. By virtue of the Authority vested in the Secretary of the Treasury, including the authority vested by 31 U.S.C. 321(b), I hereby delegate to the Under Secretary (Domestic Finance) the authority of the Secretary of the Treasury under title VI of the District of Columbia Revenue Act of 1939, as amended by section 204 of the District of Columbia Financial Responsibility and Management Assistance Act of 1995 (Public Law 104-8, 109 Stat. 97, 119) (the Act):

a. to approve advances of funds being made from the Treasury to the District of Columbia; and

b. to exercise any right or power, make any finding or determination, or perform any duty or obligation which the Secretary of the Treasury is authorized to exercise, make or perform under the Act related to approving such advances.

2. This authority may be redelegated in writing to an appropriate subordinate official.

**Robert E. Rubin,**

*Secretary of the Treasury.*

[FR Doc. 95-16573 Filed 7-5-95; 8:45 am]

BILLING CODE 4810-25-P