

**DEPARTMENT OF THE TREASURY****Public Information Collection Requirements Submitted to OMB for Review**

June 30, 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, D.C. 20220.

**Bureau of Engraving and Printing (BEP)***OMB Number:* 1520-0001*Form Number:* BEP 5283*Type of Review:* Extension*Title:* Owner's Affidavit of Partial

Destruction of Mutilated Currency

*Description:* The Office of Currency Redemption and Destruction Standards, Bureau of Engraving and Printing, requests owners of partially destroyed U.S. currency to complete a notarized affidavit (Form 5283) for each claim submitted when substantial portions of notes are missing

*Respondents:* Individuals or households*Estimated Number of Respondents:* 300*Estimated Burden Hours Per Response:* 36 minutes*Frequency of Response:* On occasion*Estimated Total Reporting Burden:* 180 hours

*Clearance Officer:* Ed Little, (202) 874-2647, Bureau of Engraving and Printing, Room 317A, Engraving and Printing Annex, 14th and C Streets SW., Washington, DC 20228

*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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**Internal Revenue Service (IRS)***OMB Number:* 1545-0112*Form Number:* IRS Form 1099-INT*Type of Review:* Extension*Title:* Interest Income

*Description:* This form is used for reporting interest income paid, as required by sections 6049 and 6041 of the Internal Revenue Code. It is used to verify that payees are correctly reporting their income

*Respondents:* Business or other for-profit, individuals or households, not-for-profit institutions, Federal Government

*Estimated Number of Respondents:* 790,000*Estimated Burden Hours Per**Respondent:* 12 minutes*Frequency of Response:* Annually*Estimated Total Reporting Burden:* 64,400,000 hours*OMB Number:* 1545-0190*Form Number:* IRS Form 4876-A*Type of Review:* Extension*Title:* Election To Be Treated as an Interest Charge DISC

*Description:* A domestic corporation and its shareholders must elect to be an interest charge domestic international sales corporations (IC DISC). Form 4876-A is used to make the election. IRS uses the information to determine if the corporation qualifies to be an IC-DISC

*Respondents:* Business or other for-profit

*Estimated Number of Respondents/Recordkeepers:* 1,000*Estimated Burden Hours Per**Respondent/Recordkeeper:*

Recordkeeping—4 hr., 4 min.

Learning about the law or the form—1 hr., 5 min.

Preparing and sending to the form to the IRS—1 hr., 13 min.

*Frequency of Response:* Other*Estimated Total Reporting/Recordkeeping Burden:* 6,360 hours*OMB Number:* 1545-1153*Regulation ID Number:* PS-73-89 Final (T.D. 8370)*Type of Review:* Extension*Title:* Excise Tax on Chemicals That

Deplete the Ozone Layer and on Products Containing Such Chemicals

*Description:* Section 6881 of the Internal Revenue Code imposes a tax on ozone-depleting chemicals sold or used by a manufacturer or importer thereof and imported taxable products sold or used by an importer thereof. A floor stocks tax is also imposed. This regulation provides reporting and recordkeeping rules

*Respondents:* Business or other for-profit*Estimated Number of Respondents/Recordkeepers:* 300*Estimated Burden Hours Per**Respondent/Recordkeeper:* 24 minutes*Frequency of Response:* On occasion*Estimated Total Reporting/Recordkeeping Burden:* 75,142 hours*OMB Number:* 1545-1287*Regulation ID Number:* FI-3-91 Final*Type of Review:* Extension*Title:* Capitalization of Certain Policy Acquisition Expenses

*Description:* Insurance companies that enter into reinsurance agreements must determine the amounts to be capitalized under those agreements consistently. The regulations provide elections to permit companies to shift the burden of capitalization for their mutual benefit

*Respondents:* Business or other for-profit*Estimated Number of Respondents:* 2,070*Estimated Burden Hours Per**Respondent:* 1 hour*Frequency of Response:* Annually*Estimated Total Reporting Burden:* 2,070 hours*OMB Number:* 1545-1354*Form Number:* IRS Form 8833*Type of Review:* Extension*Title:* Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)

*Description:* Taxpayers that are required by section 6114 to disclose a treaty-based return position will use Form 8833 to disclose that position. The form may also be used to make the treaty-based return position disclosure required by Regulations section 301.7701(b)-7(b) for "dual resident" taxpayers

*Respondents:* Business or other for-profit, Individuals or households*Estimated Number of Respondents/Recordkeepers:* 6,000*Estimated Burden Hours Per**Respondent/Recordkeeper:*

Recordkeeping—3 hr., 7 min.

Learning about the law or the form—1 hr., 29 min.

Preparing and sending the form to the IRS—1 hr., 37 min.

*Frequency of Response:* Annually

*Estimated Total Reporting/ Recordkeeping Burden:* 37,260 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. 95-16858 Filed 7-10-95; 8:45 am]  
**BILLING CODE 4830-01-P**

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

July 3, 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:* 1545-0085  
*Form Number:* IRS Form 1040A and Schedules 1, 2, 3, and EIC  
*Type of Review:* Revision  
*Title:* U.S. Individual Income Tax Return  
*Description:* This form is used by individuals to report their income subject to income tax and to compute their correct tax liability. The data are used to verify that the income reported on the form is correct and are also for statistics use.  
*Respondents:* Individuals or households  
*Estimated Number of Respondents/ Recordkeepers:* 27,930,816  
*Estimated Burden Hours Per Respondent/Recordkeeper:*

	Form 1040A	Sch. 1	Sch. 2	Sch. 3	Sch. EIC
Recordkeeping .....	1 hr., 4 min .....	0 hr., 20 min ...	0 hr., 33 min ...	0 hr., 13 min ...	0 hr., 0 min.
Learning about the law or the form .....	2 hr., 23 min ...	0 hr., 4 min .....	0 hr., 11 min ...	0 hr., 14 min ...	0 hr., 2 min.
Preparing the form .....	2 hr., 58 min ...	0 hr., 10 min ...	0 hr., 40 min ...	0 hr., 28 min ...	0 hr., 4 min.
Copying, assembling, and sending the form to the IRS.	0 hr., 35 min ...	0 hr., 20 min ...	0 hr., 28 min ...	0 hr., 35 min ...	0 hr., 5 min.

*Frequency of Response:* Annually  
*Estimated Total Reporting/ Recordkeeping Burden:* 234,766,033 hours  
*OMB Number:* 1545-0200  
*Form Number:* IRS Form 5307  
*Type of Review:* Extension  
*Title:* Application for Determination for Adopters of Master or Prototype, Regional Prototype or Volume Submitter Plans  
*Description:* This form is filed by employers or plan administrators who have adopted a master or prototype plan approved by the IRS National Office or a regional prototype plan approved by the IRS District Directors to obtain a ruling that the plan adopted is qualified under IRC sections 401(a) and 501(a). It may not be used to request a letter for a multiple employer plan.  
*Respondents:* Business or other for-profit  
*Estimated Number of Respondents/ Recordkeepers:* 39,000  
*Estimated Burden Hours Per Respondent/Recordkeeper:*  
 Recordkeeping—10 hr., 46 min.  
 Learning about the law or the form—6 hr., 4 min.  
 Preparing the form—9 hr., 18 min.  
 Copying, assembling, and sending the form to the IRS—13 min.  
*Frequency of Response:* On occasion  
*Estimated Total Reporting/ Recordkeeping Burden:* 1,050,660 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. 95-16859 Filed 7-10-95; 8:45 am]  
**BILLING CODE 4830-01-P**

**Departmental Offices; Rechartering of the Treasury Borrowing Committee of the Public Securities Association**

**AGENCY:** Treasury Department, Departmental Offices.  
**ACTION:** Notice of determination of necessity for renewal of the Treasury Borrowing Advisory Committee of the Public Securities Association.  
**SUMMARY:** It is in the public interest to continue the existence of the Treasury Borrowing Advisory Committee of the Public Securities Association.  
 The Department of the Treasury announces that the charter of the Treasury Borrowing Advisory Committee of the Public Securities Association (the "Committee") has been renewed in accordance with the Federal Advisory Committee Act, 5 U.S.C. App. I.  
 The Secretary of the Treasury has determined that the renewal of this Committee is necessary and in the public interest. This determination

follows consultation with the Committee Management Secretariat, General Services Administration.  
**Purpose**  
 The Committee provides informed advice as representatives of the financial community to the Secretary of the Treasury and Treasury staff, upon the Secretary of the Treasury's request, in carrying out Federal financing and in the management of the public debt.

**Scope**  
 The Committee meets at the request of the Secretary and is presented with a list of items on which its advice is sought. It is usually requested to consider the current midquarter refunding operation and to provide expert advice on financing options for the entire current quarter and on longer term debt management policies. In addition to the regular quarterly meetings, the Committee may be requested to hold a special meeting to discuss debt management issues that are broader in scope.  
 The portion of meetings at which the Treasury presents background information on the federal debt, the financial markets, and the economic conditions are open to the public. The parts at which the Committee discusses specific subjects raised in the Treasury request and makes its recommendations are closed to the public because the Committee's activities fall within the exemption covered by law for