

DEPARTMENT OF THE TREASURY

Public Information Collection Requirements Submitted to OMB for Review

July 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: 1545-1056.

Regulation ID Number: INTL-61-86 Final.

Type of Review: Extension.

Title: Foreign Tax Credit: Notice and Adjustment Due to Foreign Tax Redeterminations.

Description: Section 905(c) requires notification and redetermination of a taxpayer's United States tax liability to account for the effect of a foreign tax redetermination, in certain cases. The reporting requirements will enable the Internal Revenue Service to recompute a taxpayer's United States tax liability.

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

Estimated Number of Respondents: 10,000.

Estimated Burden Hours Per Respondent: 1 hour.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 8,750 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.

Dale A. Morgan,

Departmental Reports Management Officer.
[FR Doc. 95-18844 Filed 7-31-95; 8:45 am]

BILLING CODE 4830-01-P

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Internal Revenue Service (IRS)

OMB Number: 1545-1013.

Form Number: IRS Form 8612.

Type of Review: Revision.

Title: Return of Excise Tax on Undistributed Income of Real Estate Investment Trusts.

Description: Form 8612 is used by real estate investment trusts to compute and pay the excise tax on undistributed income imposed under section 4981. IRS uses the information to verify that the correct amount of tax has been reported.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 20.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—6 hours, 13 minutes.
Learning about the law or the form—1 hour, 35 minutes.

Preparing and sending the form to the IRS—1 hour, 46 minutes.

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 191 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.

Dale A. Morgan,

Departmental Reports Management Officer.
[FR Doc. 95-18846 Filed 7-31-95; 8:45 am]

BILLING CODE 4830-01-P

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Internal Revenue Service (IRS)

OMB Number: 1545-0047.

Form Number: IRS Form 990 and Schedule A (Form 990).

Type of Review: Extension.

Title: Return of Organization Exempt From Income Tax Under Section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation) or section 4947(a)(1) nonexempt charitable trust (Form 990).

Organization Exempt Under Section 501(c)(3) (Except Private Foundation), 501(e), 501(f), 501(k), or Section 4947(a)(1) Nonexempt Charitable Trust, Supplementary Information (Schedule A (Form 990)).

Description: Form 990 is needed to determine that the Internal Revenue Code (IRC) section 501(a) tax-exempt organizations fulfill the operating conditions of their tax exemption. Schedule A (Form 990) is used to elicit special information from section 501(c)(3) organizations. IRS uses the information from these forms to determine if the filers are operating within the rules of their exemption.

Respondents: Not-for-profit institutions.

Estimated Number of Respondents/Recordkeepers: 327,953

Estimated Burden Hours Per Respondent/Recordkeeper:

	Form 990	Schedule A
Recordkeeping	92 hrs., 47 min.	49 hrs., 59 min.
Learning about the law or the form	17 hrs., 5 min.	9 hrs., 8 min.
Preparing the form	22 hrs., 9 min.	10 hrs., 22 min.
Copying, assembling, and sending the form to the IRS	48 min.	0

Frequency of Response: Annually.
Estimated Total Reporting/Recordkeeping Burden: 52,372,061 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.

Dale A. Morgan

Departmental Reports Management Officer.
[FR Doc. 95-18845 Filed 7-31-95; 8:45 am]
BILLING CODE 4830-01-P

[Treasury Directive Number 15-13]

Delegation of Authority to the Director, Bureau of Alcohol, Tobacco and Firearms, Under 31 U.S.C. 333, Misuse of Treasury Name or Symbol

Dated: July 24, 1995.

1. *Purpose.* This Directive delegates to the Director, Bureau of Alcohol, Tobacco and Firearms ("ATF"), certain criminal investigatory authority and civil penalty enforcement authority under 31 U.S.C. 333 relating to misuse of the name or symbol of the Department of the Treasury or any Treasury component or employee thereof as specified below.

2. *Delegation.* By virtue of the authority vested in the Secretary of the Treasury by 31 U.S.C. 333, and the authority delegated to the Under Secretary (Enforcement) by Treasury Order (TO) 101-05, there is hereby delegated to the Director, Bureau of Alcohol, Tobacco and Firearms, authority to investigate criminal violations of, and to assess civil penalties under, section 333 involving: (a) the misuse of the name or symbol of the Bureau of Alcohol, Tobacco and Firearms or the name of any ATF employee; or (b) the name or symbol of the Department of the Treasury or the Secretary or any Treasury employee in connection with activities within the jurisdiction of the Bureau of Alcohol, Tobacco and Firearms.

3. *Civil Penalty Authority.* The Director, Bureau of Alcohol, Tobacco and Firearms, will assess, mitigate and collect civil penalties in accordance with guidelines issued by the Office of the Under Secretary (Enforcement).

4. *Redelegation.* The authority delegated by this Directive may be redelegated.

5. *Authorities.*

a. TO 101-05, "Reporting Relationships and Supervision of

Officials, Offices and Bureaus, Delegation of Certain Authority, and Order of Succession in the Department of the Treasury."

b. 31 U.S.C. 333.

6. *References.*

a. Treasury Directive (TD) 73-03, "Official Flags of the Department of the Treasury."

b. TD 73-04, "Official Seal of the Department of the Treasury."

c. 18 U.S.C. 701.

7. *Expiration Date.* This Directive shall expire three years from the date of issuance unless cancelled or superseded by that date.

8. *Office of Primary Interest.* Office of the Under Secretary (Enforcement).

Ronald K. Noble,

Under Secretary (Enforcement).

[FR Doc. 95-18841 Filed 7-31-95; 8:45 am]

BILLING CODE 4810-25-P

[Treasury Directive Number 15-31]

Delegation of Authority to the Commissioner, United States Customs Service, Under 31 U.S.C. 333, Misuse of Treasury Name or Symbol

Dated: July 24, 1995.

1. *Purpose.* This Directive delegates to the Commissioner, United States Customs Service, certain criminal investigatory authority and civil penalty enforcement authority under 31 U.S.C. 333 relating to misuse of the name or symbol of the Department of the Treasury or any Treasury component or employee thereof as specified below.

2. *Delegation.* By virtue of the authority vested in the Secretary of the Treasury by 31 U.S.C. 333, and the authority delegated to the Under Secretary (Enforcement) by Treasury Order (TO) 101-05, there is hereby delegated to the Commissioner, United States Customs Service, authority to investigate criminal violations of, and to assess civil penalties under, section 333 involving: (a) The misuse of the name or symbol of the Customs Service or the name of any Customs employee; or (b) the name or symbol of the Department of the Treasury or the Secretary or any Treasury employee in connection with activities within the jurisdiction of the Customs Service.

3. *Civil Penalty Authority.* The Commissioner, United States Customs Service, will assess, mitigate and collect civil penalties in accordance with guidelines issued by the Office of the Under Secretary (Enforcement).

4. *Redelegation.* The authority delegated by this Directive may be redelegated.

5. *Authorities.*

a. TO 101-05, "Reporting Relationships and Supervision of Officials, Offices and Bureaus, Delegation of Certain Authority, and Order of Succession in the Department of the Treasury."

b. 31 U.S.C. 333.

6. *References.*

a. Treasury Directive (TD) 73-03, "Official Flags of the Department of the Treasury."

b. TD 73-04, "Official Seal of the Department of the Treasury."

c. 18 U.S.C. 701.

7. *Expiration Date.* This Directive shall expire three years from the date of issuance unless cancelled or superseded by that date.

8. *Office of Primary Interest.* Office of the Under Secretary (Enforcement).

Ronald K. Noble,

Under Secretary (Enforcement).

[FR Doc. 95-18842 Filed 7-31-95; 8:45 am]

BILLING CODE 4810-25-P

[Treasury Directive Number 15-43]

Delegation of Authority to the Commissioner, Internal Revenue Service, Under 31 U.S.C. 333, Misuse of Treasury Name or Symbol

Dated: July 24, 1995.

1. *Purpose.* This Directive delegates to the Commissioner, Internal Revenue Service, criminal investigatory authority and civil penalty enforcement authority under 31 U.S.C. 333 relating to misuse of the name or symbol of the Department of the Treasury or any Treasury component or employee thereof as specified below.

2. *Delegation.* By virtue of the authority vested in the Secretary of the Treasury by 31 U.S.C. 333, and the authority delegated to the Under Secretary (Enforcement) by Treasury Order (TO) 101-05, there is hereby delegated to the Commissioner, Internal Revenue Service, authority to investigate criminal violations of, and to assess civil penalties under, section 333 involving: (a) The misuse of the name or symbol of the Internal Revenue Service or the name of any IRS employee; or (b) the name or symbol of the Department of the Treasury or the Secretary or any Treasury employee in connection with activities within the jurisdiction of the Internal Revenue Service.

3. *Civil Penalty Authority.* The Commissioner, Internal Revenue Service, will assess, mitigate and collect civil penalties in accordance with guidelines issued by the Office of the Under Secretary (Enforcement).

4. *Redelegation.* The authority delegated by this Directive may be redelegated.