

the Federal Government for major Federal assistance programs on an annual basis. The data is used by Treasury and other Federal agencies to verify State interest claims, to assess Federal and State cash management practices and to exchange amounts of interest owed.

*Respondents:* State, Local or Tribal Government.

*Estimated Number of Respondents:* 56.

*Estimated Burden Hours Per Response:* 500 hours.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 28,000 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. 95-19454 Filed 8-7-95; 8:45 am]  
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**Public Information Collection Requirements Submitted to OMB for Review**

July 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:* 1545-0162.

*Form Number:* IRS Form 4136.

*Type of Review:* Revision.

*Title:* Credit for Federal Tax Paid on Fuels.

*Description:* Internal Revenue Code (IRC) Section 34 allows a credit for Federal excise tax for certain fuel uses. This form is used to figure the amount of income tax credit. The data is used to verify the validity of the claim for the type of nontaxable or exempt use.

*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/Recordkeepers:* 831,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Form	Recordkeeping	Preparing and sending the form to the IRS
4136 .....	43 min .....	1 hr.
4136 (Line 1) .....	29 min .....	1 hr.
4136 (Line 2) .....	29 min .....	1 hr.
4136 (Line 3) .....	14 min .....	0 hr.
4136 (Line 4) .....	1 hr., 26 min .....	1 hr.
4136 (Line 5) .....	1 hr., 55 min .....	2 hr.
4136 (Line 6) .....	1 hr., 55 min .....	2 hr.
4136 (Line 7) .....	2 hr., 23 min .....	2 hr.
4136 (Line 8) .....	58 min .....	1 hr.
4136 (Line 9) .....	58 min .....	1 hr.
4136 (Line 10) .....	1 hr., 12 min .....	1 hr.
4136 (Line 11) .....	58 min .....	1 hr.
4136 (Line 12) .....	14 min .....	0 hr.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 2,886,100 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. 95-19457 Filed 8-7-95; 8:45 am]

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

July 31, 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:* 1545-0191.

*Form Number:* IRS Form 4952.

*Type of Review:* Extension.

*Title:* Investment Interest Expense Deduction.

*Description:* Form 4952 is used by taxpayers who paid or accrued interest on money borrowed to purchase or carry investment property. The form is used to compute the allowable deduction for interest on investment indebtedness and the information obtained is necessary to verify the amount actually deducted.

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

*Estimated Number of Respondents/Recordkeepers:* 800,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—13 min.

Learning about the law or the form—15 min.

Preparing the form—21 min.

Copying, assembling, and sending the form to the IRS—10 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 792,000 hours.

*OMB Number:* 1545-0790.

*Form Number:* IRS Form 8082.

*Type of Review:* Extension.

*Title:* Notice of Inconsistent Treatment or Amended Return (Administrative Adjustment Return (AAR)).

*Description:* IRC sections 6222 and 6227 require partners to notify IRS by filing Form 8082 when they (1) treat partnership items inconsistent with the partnership's treatment (6222), and (2) change previously reported partnership items (6227). Sections 6244 and 860F extend this requirement to shareholders of S corporations and residuals of REMICs.

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

*Estimated Number of Respondents:* 10,600.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—4 hours, 18 minutes. Learning about the law or the form—24 minutes.

Preparing and sending the form to the IRS—29 minutes.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 55,014 hours.

*OMB Number:* 1545-0798.

*Regulation ID Number:* 26 CFR

31.6001-1, 26 CFR 31.6001-2, 26 CFR 31.6001-3, 26 CFR 31.6001-5, and 26 CFR 31.6001-6.

*Type of Review:* Extension.

*Title:* 26 CFR 31.6001-1 *Records in General*, 26 CFR 31.6001-2 *Additional Records under FICA*; 26 CFR 31.6001-3, *Additional Records Under Railroad Retirement Tax Act*; 26 CFR 31.6001-5 *Additional Records in Connection with Collection of Income Tax at Source on Wages*; 26 CFR 31.6001-6 *Notice by District Director Requiring Returns, Statements, or the Keeping of Records*.

*Description:* Internal Revenue Code (IRC) section 6001 requires, in part, that every person liable for tax, or for the collection of that tax keep such records and comply with such rules and regulations as the Secretary may from time to time prescribe. 26 CFR 31.6001 has special application to employment taxes. These records are needed to ensure compliance with the Code.

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

*Estimated Number of Recordkeepers:* 5,676,263.

*Estimated Burden Hours Per Recordkeeper:*

For domestic employers—1 hour, 44 minutes.

For agricultural employers—1 hour, 48 minutes.

For railroad employers—12 hours, 20 minutes.

For all other employers—6 hours, 5 minutes.

*Frequency of Response:* Other.

*Estimated Total Recordkeeping Burden:* 30,273,950 hours.

*OMB Number:* 1545-0810.

*Regulation ID Number:* LR-2013 (T.D. 7533) Final.

*Type of Review:* Extension.

*Title:* Time for Filing Returns and Other Documents.

*Description:* This regulation tells a taxpayer where in the regulations the dates for filing returns and other documents may be found if the dates are not specified by statute. The information is used to avoid or establish the existence of a failure to file penalty.

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

*Estimated Number of Respondents:* 12,417.

*Estimated Burden Hours Per Respondent:* 15 minutes.

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

*Estimated Total Reporting Burden:* 3,104 hours.

*OMB Number:* 1545-1043.

*Form Number:* IRS Notice 88-30 and IRS Notice 88-132.

*Type of Review:* Revision.

*Title:* Diesel Fuel and Aviation Fuel Taxes Imposed at Wholesale Level (Notice 88-30), Diesel and Aviation Fuel Taxes; Rules Effective 1/1/89 (Notice 88-132).

*Description:* Producers of aviation fuel must be registered by the IRS to sell the fuel tax free. Producers must also obtain certifications from their tax-free buyers.

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

*Estimated Number of Respondents/Recordkeepers:* 3,500.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 1 hour, 6 minutes.

*Frequency of Response:* Quarterly.

*Estimated Total Reporting Burden:* 3,850 hours.

*OMB Number:* 1545-1205.

*Form Number:* IRS Form 8826.

*Type of Review:* Revision.

*Title:* Disabled Access Credit.

*Description:* Code section 44 allows eligible small businesses to claim a nonrefundable income tax credit of 50% of the amount of eligible access

expenditures for any tax year that exceed \$250 but do not exceed \$10,250. Form 8826 figures the credit and the tax limit.

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

*Estimated Number of Respondents/Recordkeepers:* 50,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—4 hours, 18 minutes.

Learning about the law or the form—47 minutes.

Preparing and sending the form to the IRS—54 minutes.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 299,500 hours.

*OMB Number:* 1545-1292.

*Regulation ID Number:* PS-101-90 and PS-97-91 (Final).

*Type of Review:* Extension.

*Title:* Enhanced Oil Recovery Credit.

*Description:* The regulation provides guidance concerning the costs subject to the enhanced oil recovery credit, the circumstances under which the credit is available, and procedures for certifying to the Internal Revenue Service that a project meets the requirements of section 43(c) of the Internal Revenue Code.

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

*Estimated Number of Respondents:* 20.

*Estimated Burden Hours Per Respondent:* 1 hour.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 1,460 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.*  
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