

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.
[FR Doc. 95-19458 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: 1545-0099.
Form Number: IRS Form 1065, Schedule D, Schedule K-1, Schedule L, Schedule M-1, and Schedule M-2.

Type of Review: Revision.

Title: U.S. Partnership Return of Income (1065); Capital Gains and Losses (Schedule D); Partner's Share of Income, Credits, Deductions, etc. (Schedule K-1); Balance Sheets (Schedule L); Reconciliation of Income (Loss) pe. Books With Income (Loss) per Return (M-1); and Analysis of Partners' Capital Accounts (M-2).

Description: Internal Revenue Code (IRC) section 6031 requires partnerships to file returns that show gross income items, allowable deductions, partners'

names, addresses, and distribution shares, and other information. This information is used to verify correct reporting of partnership items and for general statistics.

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

Estimated Number of Respondents/Recordkeepers: 1,513,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Form	Recordkeeping	Learning about the law or the form	Preparing the form	Copying, Assembling, and sending the form to the IRS
1065	38 hr., 53 min	19 hr., 47 min	35 hr., 24 min	4 hr., 1 min.
Sch. D	5 hr., 30 min	1 hr., 41 min	1 hr., 51 min.	
Sch. K-1	25 hr., 7 min	9 hr., 2 min	9 hr., 51 min.	
Sch. L	15 hr., 32 min	6 min	22 min.	
Sch. M-1	3 hr., 21 min	12 min	16 min.	
Sch. M-2	2 hr., 52 min	6 min	9 min.	

Frequency of Response: Annually.
Estimated Total Reporting/Recordkeeping Burden: 872,366,670 hours.

OMB Number: 1545-0865.
Form Number: IRS Form 8264.
Type of Review: Extension.
Title: Application for Registration of a Tax Shelter.

Description: Organizers of certain tax shelters are required to register them with the IRS using Form 8264. (Other persons may have to register the tax shelter if the organizer doesn't.) We use the information to give the tax shelter a registration number. Sellers of interests in the tax shelter furnish the number of investors who report the number on their tax returns.

Respondents: Business or other for-profit, Individuals or households.
Estimated Number of Respondents/Recordkeepers: 1,000.

Estimated Burden Hours Per Respondent/Recordkeeper:
Recordkeeping—33 hr., 14 min.
Learning about the law or the form—2 hr., 35 min.
Preparing, copying, assembling, and sending the form to the IRS—3 hr., 14 min.

Frequency of Response: On occasion.
Estimated Total Reporting/Recordkeeping Burden: 39,060 hours.

OMB Number: 1545-1051.
Regulation ID Number: INTL-29-91 Final.

Type of Review: Extension.
Title: Computation and Characterization of Income and Earnings and Profits under the Dollar

Approximate Separate Transactions Method of Accounting (DASTM).

Description: For taxable years after the final regulations are effective, taxpayers operating in hyperinflationary currencies must use the U.S. as their functional currency and compute income using the dollar approximate separate transactions method (DASTM). Small taxpayers may elect an alternate method by which to compute income or loss. For prior taxable years in which income was computed using the profit and loss method, taxpayers may elect to recompute their income using DASTM.

Respondents: Business or other for-profit.
Estimated Number of Respondents: 700.

Estimated Burden Hours Per Respondent: 30 minutes.
Frequency of Response: Other (One time election).
Estimated Total Reporting Burden: 1,000 hours.

OMB Number: 1545-1156.
Regulation ID Number: 26 CFR 1.6001-1.

Type of Review: Extension.
Title: Records.
Description: Internal Revenue Code 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. These records are needed to ensure proper compliance with the Code.

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

Federal Government, State, Local or Tribal Government.

Estimated Number of Recordkeepers: 1.

Estimated Burden Hours Per Recordkeeper: 1 hour.
Frequency of Response: Other.
Estimated Total Recordkeeping Burden: 1 hour.

OMB Number: 1545-1349.
Form Number: None.
Type of Review: Extension.
Title: Cognitive and Psychological Research.

Description: The proposed research will improve the quality and data collection by examining the psychological and cognitive aspects of methods and procedures such as: interviewing processes, forms redesign, survey and tax collection technology and operating procedures (internal and external in nature).

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

Estimated Number of Respondents: 9,000.
Estimated Burden Hours Per Respondent:

FY 1996—1 hour.
FY 1997—1 hour.
FY 1998—1 hour.

Frequency of Response: Other.
Estimated Total Reporting Burden: 9,000 hours.

OMB Number: 1545-1351.
Form Number: None.
Type of Review: Revision.
Title: SOI Corporate Survey.
Description: This is a request to conduct a yearly survey on a small

portion of the very largest U.S. corporations. The data will be used to improve the quality of the Statistics of Income's (SOI) advance tax data. The survey will allow SOI to collect existing tax information earlier than regular IRS processing currently allows. Advance tax data has been requested by the Bureau of Economic Analysis, the Office of Tax Analysis and the Joint Committee on Taxation for tax analysis purposes.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 100.

Estimated Burden Hours Per Respondent: 30 minutes.
Frequency of Response: Single.
Estimated Total Reporting Burden: 50 hours.

OMB Number: 1545-1420.
Form Number: IRS Form 8849.
Type of Review: Revision.
Title: Claim for Refund of Excise Taxes.

Description: Internal Revenue Code (IRC) sections 6402 and 6404, and sections 301.6402-2, 301.6404-1, and 301.6404-3 of the regulations allow for refunds of taxes (except income taxes)

[In minutes]

or refund, abatement, or credit of interest, penalties, and additions to tax in the event of errors or certain actions by the IRS. Form 8849 is used by taxpayers to claim refunds of excise taxes.

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

Estimated Number of Respondents/Recordkeepers: 122,577.

Estimated Burden Hours Per Respondent/Recordkeeper:

Form	Record-keeping	Learning	Preparing	Copying
8849 (Lines 1 & 2)	13	7	7	20
8849 (Line 3)	26	1	10	10
8849 (Line 4)	20	1	7	10
8849 (Line 5)	20	1	7	10
8849 (Line 6)	20	1	11	10
8849 (Line 7)	26	1	8	10
8849 (Line 8)	13	1	7	10
8849 (Line 9)	13	1	5	10
8849 (Line 10)	20	1	10	10
8849 (Line 11)	13	1	5	10
8849 (Line 12)	0	1	1	10

Frequency of Response: On occasion.
Estimated Total Reporting Burden: 183,952 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. 95-19459 Filed 8-7-95; 8:45 am]

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Public Information Collection Requirements Submitted to OMB for Review

July 31, 1995.

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Treasury, Room 2110, 1425 New York Avenue NW., Washington, DC 20220.

U.S. Customs Service (CUS)

OMB Number: 1515-0090.
Form Number: None.
Type of Review: Extension.
Title: Exporter's Summary of Exportations.

Description: Under the Exporter's Summary Procedures, the drawback claim shall be supported by a chronological list of exports and other required documentation to establish the fact of exportation. This permits the consolidation of claims which substantially reduces the paperwork involved.

Respondents: Business or other for-profit, Federal Government.

Estimated Number of Respondents: 3,500.

Estimated Burden Hours Per Respondent: 6 hours.

Frequency of Response: On occasion.
Estimated Total Reporting Burden: 63,000 hours.

OMB Number: 1515-0094.
Form Number: None.
Type of Review: Extension.
Title: Recordkeeping Requirements for Drawback Claims.

Description: The drawback regulations provide specific procedures as to what type of records and forms are needed for compliance with the law. 19 CFR 191.22 and 191.32 detail the

records which must be maintained for 3 years after payment of drawback.

Respondents: Business or other for-profit, Federal Government.

Estimated Number of Recordkeepers: 7,000.

Estimated Burden Hours Per Recordkeeper: 12 hours.

Frequency of Response: Other.
Estimated Total Recordkeeping Burden: 84,000 hours.

OMB Number: 1515-0100.
Form Number: None.

Type of Review: Extension.
Title: Customhouse Brokers.

Description: 19 CFR Part 111 requires various types of information from Customhouse Brokers to ensure statutory and regulatory compliance. The information is used for audit and investigations of interstate theft, narcotics smuggling, and prevents persons connected with organized crime syndicates from penetrating the industry.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 7,800.

Estimated Burden Hours Per Respondent: 45 minutes.

Frequency of Response: Annually.
Estimated Total Reporting Burden: 2,015,050 hours.

OMB Number: 1515-0104.
Form Number: None.