

	8804	8805	8813
Recordkeeping	59 min	59 min	26 min.
Learning about the law or the form	57 min	54 min	49 min.
Preparing the form	31 min	17 min	16 min.
Copying, assembling, and sending the form to the IRS	20 min	17 min	10 min.

Frequency of Response: On occasion.
Estimated Total Reporting/Recordkeeping Burden: 121,200 hours.
OMB Number: 1545-1173.
Form Number: IRS Form 8815.
Type of Review: Extension.
Title: Exclusion of Interest from Series EE U.S. Savings Bonds Issued After 1989.

Description: If an individual redeems series EE U.S. Savings Bonds issued after 1989 and pays qualified higher education expenses during the year, the interest on the bonds may be excludable from income Form 8815 is used by the individual to figure the amount of savings bond interest that is excludable.
Respondents: Individuals or households.
Estimated Number of Respondents/Recordkeepers: 25,000.
Estimated Burden Hours Per Respondent/Recordkeeper:

	(Min.)
Recordkeeping	53.
Learning about the law or the form	13
Preparing the form	35
Copying, assembling and sending the form to the IRS	34

Frequency of Response: Annually.
Estimated Total Reporting/Recordkeeping Burden: 50,920 hours.
Clearance Officer: Garrick Shear, (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, N.W., 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. 96-14273 Filed 6-5-96; 8:45 am]
BILLING CODE 4830-01-P

Submission to OMB for Review; Comment Request

May 30, 1996.

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 1995, Public Law 104-13. 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: 1545-0068.
Form Number: IRS Form 2441.
Type of Review: Extension.
Title: Child and Dependent Care Expenses.
Description: Internal Revenue Code (IRC) section 21 allows a credit to be claimed on Form 1040 (reduced by employer-provided day care excluded under section 129). Day care provider must be reported to the IRS for both the credit and exclusion. Form 2441 is used to verify that the credit and exclusion are properly figured, and that provider information is reported.

Respondents: Individuals or households.
Estimated Number of Respondents/Recordkeepers: 4,421,940.
Estimated Burden Hours Per Respondent/Recordkeeper:
 Recordkeeping—40 min.
 Learning about the law or the form—25 min.
 Preparing the form—58 min.
 Copying, assembling, and sending the form to the IRS—28 min.

Frequency of Response: Annually.
Estimated Total Reporting/Recordkeeping Burden: 11,010,631 hours.
OMB Number: 1545-1482.
Form Number: IRS Form 1078.
Type of Review: Revision.
Title: Certificate of Alien Claiming Residence in the United States.

Description: Form 1078 is used by an alien to claim residence in the United States for income tax purposes.
Respondents: Individuals or households, Business or other for-profit.
Estimated Number of Respondents/Recordkeepers: 10,000.

Estimated Burden Hours Per Respondent/Recordkeeper:
 Recordkeeping—20 min.
 Learning about the law or the form—7 min.
 Preparing the form—8 min.
 Copying, assembling and sending the form to the IRS—14 min.

Frequency of Response: Annually.
Estimated Total Reporting/Recordkeeping Burden: 50,920 hours.
Clearance Officer: Garrick Shear, (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, N.W., 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. 96-14274 Filed 6-5-96; 8:45 am]

BILLING CODE 4830-01-P

Submission to OMB for Review; Comment Request

May 31, 1996.

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 1995, Public Law 104-13. 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: 1545-1395.
Form Number: IRS Form 8838.
Type of Review: Extension.
Title: Consent To Extend the Time to Assess Tax Under Section 367—Gain Recognition Agreement.

Description: Form 8838 is used to extend the statute of limitations for U.S. persons who transfer stock or securities to a foreign corporation. The form is filed when the transferor makes a gain recognition agreement. This agreement allows the transferor to defer the payment of tax on the transfer. The IRS uses Form 8838 so that it may assess tax against the transferor after the expiration of the original statute of limitations.

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