

Office Building, Washington, DC  
20503.

Dale A. Morgan,  
*Departmental Reports, Management Officer.*  
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### Submission To OMB for Review; Comment Request

July 15, 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:* 1545-1407.

*Form Number:* IRS Form 8848.

*Type of Review:* Extension.

*Title:* Consent To Extend the Time To Assess the Branch Profits Tax Under Regulations Sections 1.884-2T (a) and (c).

*Description:* Form 8848 will be used by foreign corporations that have (a) completely terminated all of their U.S. trade or business within the meaning of Regulations section 1.884-2T(a) during the tax year or (b) transferred their U.S. assets to domestic corporation in a transaction described in section 381(a), if the foreign corporation was engaged in a U.S. trade or business at that time.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 5,000.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:*

Recordkeeping—4 hr., 4 min.

Learning about the law or the form—47 min.

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

*Frequency of Response:* Annually.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 28,800 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

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### Submission To OMB for Review; Comment Request

July 15, 1996.

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 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:* 1545-1073.

*Form Number:* IRS Form 8801.

*Type of Review:* Extension.

*Title:* Credit For Prior Year Minimum Tax—Individuals, Estates and Trusts.

*Description:* Form 8801 is used by individuals, estates, and trusts to compute the minimum tax credit, if any, available from a tax year beginning after 1986 to be used in the current year or to be carried forward for use in a future year.

*Respondents:* Individual or households.

*Estimated Number of Respondents/Recordkeepers:* 38,744.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:*

Recordkeeping—1 hr., 33 min.

Learning about the law or the form—1 hr., 13 min.

Preparing the form—1 hr., 0 min.

Copying, assembling, and sending the form to the IRS—17 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 157,301 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.

Dale A. Morgan,  
*Departmental Reports, Management Officer.*  
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### Submission To OMB for Review; Comment Request

July 16, 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:* 1545-1110.

*Form Number:* IRS Form 940-EZ.

*Type of Review:* Extension.

*Title:* Employer's Annual Federal Unemployment (FUTA) Tax Return.

*Description:* Form 940-EZ is a simplified form that most employers with uncomplicated tax situations (e.g., only pay unemployment contributions to one state and paying them on time) can use to pay their FUTA tax. Most small businesses and household employers use the form.

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

*Estimated Number of Respondents/Recordkeepers:* 4,089,000.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:*

Recordkeeping—6 hr., 23 min.

Learning about the law or the form—7 min.

Preparing and sending the form to the IRS—34 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 27,618,153 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.

Dale A. Morgan,  
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