

*Estimated Total Reporting/Recordkeeping Burden:* 88,698,566 hours.

*Clearance Officer:* Garrick Shear (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, NW., Washington, DC 20224.

*OMB Reviewer:* Alexander T. Hunt (202) 395-7860, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

**Lois K. Holland,**

*Departmental Reports, Management Officer.*

[FR Doc. 97-17490 Filed 7-2-97; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

June 24, 1997.

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.

#### Bureau of the Public Debt (BPD)

*OMB Number:* 1535-0012.

*Form Number:* PD F 1455.

*Type of Review:* Extension.

*Title:* Request by Fiduciary for Reissue of United States Savings Bonds/Notes.

*Description:* PD F 1455 is used by fiduciary to request distribution of United States Savings Bonds/Notes to the person(s) entitled.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 72,000.

*Estimated Burden Hours Per Response:* 30 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 36,000 hours.

*OMB Number:* 1535-0102.

*Form Number:* PD F 1071.

*Type of Review:* Extension.

*Title:* Certificate of Ownership of United States Bearer Securities.

*Description:* PD F 1071 is used to establish ownership and support a request for payment.

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

*Estimated Number of Respondents:* 1,000.

*Estimated Burden Hours Per*

*Response:* 30 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 500 hours.

*Clearance Officer:* Vicki S. Thorpe (304) 480-6553, Bureau of the Public Debt, 200 Third Street, Parkersburg, West VA 26106-1328.

*OMB Reviewer:* Alexander T. Hunt (202) 395-7860, 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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## DEPARTMENT OF THE TREASURY

### Submission to OMB for Review; Comment Request

June 24, 1997.

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:* 1545-0120.

*Form Number:* IRS Form 1099-G.

*Type of Review:* Extension.

*Title:* Certain Government and Qualified State Tuition Program Payments.

*Description:* Form 1099-G is used by governments (primarily state and local) to report to the IRS (and notify recipients of) certain payments (e.g., unemployment compensation and income tax refunds). We use the information to insure that the income is being properly reported by the recipients on their returns.

*Respondents:* Federal Government, State, Local or Tribal Government.

*Estimated Number of Respondents:* 2,900.

*Estimated Burden Hours Per*

*Respondent:* 12 minutes.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 11,726,328 hours.

*OMB Number:* 1545-0195.

*Form Number:* IRS Form 5213.

*Type of Review:* Extension.

*Title:* Election to Postpone Determination as To Whether the Presumption Applies That an Activity is Engaged in for Profit.

*Description:* This form is used by individuals, partnerships, estates, trusts, and S corporations to make an election to postpone an IRS determination as to whether an activity is engaged in for profit. The election is made on Form 5213 and allows taxpayers 5 years (7 years for breeding, training, showing, or racing horses) to show a profit from an activity. The data is used to verify eligibility to make the election.

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

*Estimated Number of Respondents/Recordkeepers:* 10,730.

*Estimated Burden Hours Per Respondent/Recordkeepers:*

Recordkeeping—7 min.

Learning about the law or the form—7 min.

Preparing the form—10 min.

Copying, assembling, and sending the form to the IRS—20 min.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 7,726 hours.

*OMB Number:* 1545-0205.

*Form Number:* IRS Form 5452.

*Type of Review:* Extension.

*Title:* Corporate Report of Nondividend Distributions.

*Description:* Form 5452 is used by corporations to report their nontaxable distributions as required by Internal Revenue Code (IRC) 6042(d)(2). The information is used by IRS to verify that the distributions are nontaxable as claimed.

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

*Estimated Number of Respondents/Recordkeepers:* 1,700.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:*

Recordkeeping—19 hr., 51 min.

Learning about the law or the form—1 hr., 26 min.

Preparing the form—3 hr., 41 min.

Copying, assembling, and sending the form to the IRS—32 min.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 43,350 hours.

*OMB Number:* 1545-0495.

*Form Number:* IRS Form 4506-A.

*Type of Review:* Extension.

*Title:* Request for Public Inspection or Copy of Exempt Organization Tax Form.

*Description:* Form 4506-A is used to request a public inspection or a copy of an exempt organization tax form. It is