

*OMB Number:* 1545-1458.  
*Regulation Project Number:* REG-209835-86 Final (formerly INTL-933-86).

*Type of Review:* Extension.

*Title:* Computation of Foreign Taxes Deemed Paid Under Section 902 Pursuant to a Pooling Mechanism for Undistributed Earnings and Foreign Taxes.

*Description:* These regulations provide rules for computing foreign taxes deemed paid under section 902. The regulations affect foreign corporations and their U.S. corporate shareholders.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 1.

*Estimated Burden Hours Per*

*Respondent:* 1.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 1 hour.

*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. 98-1501 Filed 1-21-98; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Submission to OMB for Review; Comment Request

January 14, 1998.

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:* 1545-0145.

*Form Number:* IRS Form 2439.

*Type of Review:* Extension.

*Title:* Notice to Shareholder of Undistributed Long-Term Capital Gains.

*Description:* Form 2439 is sent by regulated investment companies and real estate investment trusts to report undistributed capital gains and the amount of tax paid on these gains designated under IRC section 852(b)(3)(D) or 857(b)(3)(D). The company, the trust, and the shareholder file copies of Form 2439 with IRS. IRS

uses the information to check shareholder compliance.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 8,363.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—2 hr., 52 min.

Learning about the law or the form—35 min.

Preparing and sending the form to the IRS—40 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 34,539 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.

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