

Title: Public Inspection of Exempt Organization Returns.
Description: Section 6104(b) authorizes the Internal Revenue Service to make available to the public the returns required to be filed by exempt organizations. The information requested in Treasury Regulations § 301.6104(b)-1(b)(4) is necessary in order for the Service not to disclose confidential business information furnished by businesses which contribute to exempt black lung trusts.
Respondents: Business or other for-profit.
Estimated Number of Respondents: 22.
Estimated Burden Hours Per Respondent: 1 hour.
Frequency of Response: Annually.
Estimated Total Reporting Burden: 22 hours.
OMB Number: 1545-1459.
Form Number: IRS Form 8498.
Type of Review: Extension.
Title: Program Sponsor Agreement for Continuing Education for Enrolled Agents.
Description: This information relates to the approval of continuing professional education program individuals enrolled to practice before the Internal Revenue Service (enrolled agents).
Respondents: Individuals or households, Business or other for-profit.

Estimated Number of Respondents: 500.
Estimated Burden Hours Per Respondent: 36 minutes.
Frequency of Response: Other (one-time filing).
Estimated Total Reporting Burden: 300 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. 98-3804 Filed 2-13-98; 8:45 am]
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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: 1545-0092.
Form Number: Form 1041 and Related Schedules D, J, and K-1.
Type of Review: Extension.
Title: U.S. Income Tax Return for Estates and Trusts, Capital Gains and Losses, Accumulation Distribution for a Complex Trust, Beneficiary's Share of Income, Deductions, Credits, etc.
Description: Internal Revenue Code (IRC) section 6012 requires that an annual income tax return to be filed for estates and trusts. Data is used to determine that the estates, trusts, and beneficiaries filed the proper returns and paid the correct tax. IRC section 59 requires the fiduciary to recompute the distributable net income on a minimum tax basis.
Respondents: Business or other for-profit, Individuals or households.
Estimated Number of Respondents/Recordkeepers: 3,242,585.
Estimated Burden Hours Per Respondent/Recordkeeper:

DEPARTMENT OF THE TREASURY

Submission to OMB for Review; Comment Request

February 9, 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, Pub. L. 104-13. Copies of the submission(s) may be obtained by calling the Treasury

	Form 1041	Schedule D	Schedule J	Schedule K-1
Recordkeeping	46 hr., 38 min	23 hr., 41 min	39 hr., 28 min	8 hr., 51 min.
Learning about the law or the form	18 hr., 54 min	2 hr., 5 min	1 hr., 12 min	1 hr., 17 min.
Preparing the form	35 hr., 23 min	2 hr., 34 min	1 hr., 53 min	1 hr., 29 min.
Copying, assembling, and sending the form to the IRS.	4 hr., 17 min.			

Frequency of Response: Annually.
Estimated Total Reporting/Recordkeeping Burden: 345,482,741 hours.
OMB Number: 1545-0429.
Form Number: IRS Form 4506.
Type of Review: Extension.
Title: Request for Copy of Transcript of Tax Form.
Description: 26 U.S.C. 7513 allows for taxpayers to request a copy of a tax return. Form 4506 is used by taxpayers to request a copy of a Federal tax form. The information provided will be used for research to locate the tax form and to ensure that the requestor is the taxpayer or someone authorized by the taxpayer.
Respondents: Business or other for-profit.
Estimated Number of Respondents/Recordkeepers: 914,540.

Estimated Burden Hours Per Respondent/Recordkeeper:
 Recordkeeping 13 minutes.
 Learning about the law or the form. 7 minutes.
 Preparing the form 26 minutes.
 Copying, assembling and sending the form to the IRS. 17 minutes.
Frequency of Response: Other.
Estimated Total Reporting/Recordkeeping Burden: 969,412 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. 98-3805 Filed 2-13-98; 8:45 am]
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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Revenue Procedure 98-20

AGENCY: Internal Revenue Service (IRS), Treasury.
ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent

burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Revenue Procedure 98-20, Certification for No Information Reporting on the Sale of a Principal Residence.

DATES: Written comments should be received on or before April 20, 1998 to be assured of consideration.

ADDRESSES: Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the revenue procedure should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Certification for No Information Reporting on the Sale of a Principal Residence.

OMB Number: 1545-1592.

Revenue Procedure Number: Revenue Procedure 98-20.

Abstract: This revenue procedure sets forth the acceptable form of the written assurances (certification) that a real estate reporting person must obtain from the seller of a principal residence to except such sale or exchange from the information reporting requirements for real estate transactions under section 6045(e)(5) of the Internal Revenue Code.

Current Actions: There are no changes being made to the revenue procedure at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households, and business or other for-profit organizations.

Estimated Number of Respondents: 2,300,000.

Estimated Time Per Respondent: 10 minutes.

Estimated Total Annual Burden Hours for Respondents: 383,000.

Estimated Number of Recordkeepers: 90,000.

Estimated Time Per Recordkeeper: 25 minutes.

Estimated Total Annual Burden Hours for Recordkeepers: 37,500.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information

unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

REQUEST FOR COMMENTS: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: February 9, 1998.

Garrick R. Shear,

IRS Reports Clearance Officer.

[FR Doc. 98-3779 Filed 2-13-98; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

[LR-255-81]

Proposed Collection; Comment Request for Regulation Project

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Pub. L. 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning an existing final regulation, LR-255-81 (TD 8002), Substantiation of Charitable Contributions (§ 1.170A-13).

DATES: Written comments should be received on or before April 20, 1998 to be assured of consideration.

ADDRESSES: Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the regulation should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Substantiation of Charitable Contributions.

OMB Number: 1545-0754.

Regulation Project Number: LR-255-81.

Abstract: This regulation provides guidance relating to substantiation requirements for charitable contributions. Section 1.170A-13 of the regulation requires donors to maintain receipts and other written records to substantiate deductions for charitable contributions.

Current Actions: There is no change to this existing regulation.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households, and business or other for-profit organizations.

Estimated Number of Respondents: 26,000,000.

Estimated Time Per Respondent: 5 minutes.

Estimated Total Annual Burden Hours: 2,158,000.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

REQUEST FOR COMMENTS: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate