

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.
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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.
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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