

Respondents: Business or other for-profit, Individuals or households, Not-for-profit institutions, Farms, Federal Government, State, Local or Tribal Government.

Estimated Number of Recordkeepers: 5,676,263.

Estimated Burden Hours Per Recordkeeper: 5 hours, 20 minutes.

Estimated Total Recordkeeping Burden: 30,273,950 hours.

OMB Number: 1545-0834.

Form Number: None.

Type of Review: Revision.

Title: Regulations Under Tax Conventions—Ireland.

Description: This information is needed to secure for individuals and businesses the benefits to which they are entitled under the tax convention and to facilitate the administration and enforcement of the tax laws of the United States.

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

Estimated Number of Respondents: 20.

Estimated Burden Hours Per Respondent: 15 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 5 hours.

OMB Number: 1545-1212.

Form Number: IRS Form 706-QDT.

Type of Review: Revision.

Title: U.S. Estate Tax Return for Qualified Domestic Trusts.

Description: Form 706-QDT is used by the trustee or the designated filer to compute and report the Federal estate tax imposed on qualified domestic trusts by Internal Revenue.

Respondents: Business or other for-profit, Individuals or households, Not-for-profit institutions, Farms, Federal Government, State, Local or Tribal Government.

Estimated Number of Respondents/Recordkeepers: 80.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping: 1 hr., 12 min.

Learning about the law or the form: 43 min.

Preparing the form: 1 hr., 30 min.

Copying, assembling, and sending the form to the IRS: 1 hr., 3 min.

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 357 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. 98-17867 Filed 7-6-98; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Submission to OMB for Review; Comment Request

June 25, 1998.

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. **DATES:** Written comments should be received on or before August 6, 1998 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-1021.

Form Number: IRS Form 8594.

Type of Review: Extension.

Title: Asset Acquisition Statement.

Description: Form 8594 is used by the buyer and seller of assets to which goodwill or going concern value can attach to report the allocation of the purchase price among the transferred assets.

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

Estimated Number of Respondents/Recordkeepers: 20,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping: 8 hr., 51 min.

Learning about the law or the form: 1 hr., 35 min.

Preparing, copying, assembling, and sending the form to the IRS: 1 hr., 49 min.

Frequency of Response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 245,000 hours.

OMB Number: 1545-1600.

Notice Number: Notice 98-25.

Type of Review: Extension.

Title: Election to Continue to Treat Trust as a United States Person.

Description: The notice provides the procedures and requirements for making the election to remain a domestic trust.

Respondents: Business or other for-profit, Individuals or households, Not-

for-profit institutions, Farms, Federal Government, State, Local or Tribal Government.

Estimated Number of Respondents: 500,000.

Estimated Burden Hours Per Respondent: 30 minutes.

Estimated Total Recordkeeping Burden: 250,000 hours.

OMB Number: 1545-1602.

Notice Number: Notice 98-23.

Type of Review: Extension.

Title: Taxation of Social Security Benefits Under U.S.-Canada Income Tax Treaty.

Description: The notice provides guidance regarding recent changes to the taxation of social security benefits under the U.S.-Canada income tax treaty and the availability of refunds in some cases for taxes paid on benefits received in 1996 and 1997.

Respondents: Individuals or households.

Estimated Number of Respondents: 50,000.

Estimated Burden Hours Per Respondent: 30 minutes.

Frequency of Response: Other (one time).

Estimated Total Reporting Burden: 25,000 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. 98-17868 Filed 7-6-98; 8:45 am]

BILLING CODE 4830-01-P

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