

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

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0884.

*Form Number:* IRS Form 8279.

*Type of Review:* Extension.

*Title:* Election to be Treated as a FSC or as a Small FSC.

*Description:* A foreign corporation and its shareholders must elect to be a Foreign Sales Corporation (FSC) or Small FSC. Form 8279 is used to make the election. Form 8279 provide IRS with the necessary information to determine that the foreign corporation qualifies to be a FSC, number and types of shareholders, and tax year of the FSC and its principal shareholder.

*Respondents:* Business or other for-profit

*Estimated Number of Respondents/Recordkeepers:* 5,000

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:*

Recordkeeping: 4 hr., 32 min.

Learning about the law or the form: 1 hr., 47 min.

Preparing and sending the form to the IRS: 1 hr., 56 min.

*Frequency of Response:* Other (one-time election).

*Estimated Total Reporting/Recordkeeping Burden:* 41,350 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. 98-17869 Filed 7-6-98; 8:45 am]

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#### DEPARTMENT OF THE TREASURY

##### Submission for OMB Review; Comment Request

June 29, 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 July 22, 1998 to be assured of consideration.

**SPECIAL REQUEST:** In order to conduct the focus group interviews described below within the next 150 days, the Department of the Treasury is requesting that the Office of Management and Budget (OMB) review and approve this information collection by July 15, 1998. To obtain a copy of this study, please contact the Internal Revenue Service Clearance Officer at the address listed below.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1432.

*Project Number:* M:SP:V 98-015-G.

*Type of Review:* Revision.

*Title:* Focus Group Sessions and Cognitive (In-Depth) Interviews for the Analysis and Redesign of Publication 594.

*Description:* In order to improve tax compliance, the Service needs to evaluate the understandability and usability of Publication 594 by meeting with taxpayers whose past tax history indicates that they received this publication as part of their tax process with the IRS.

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

*Estimated Number of Respondents:* 28.

*Estimated Burden Hours Per*

*Respondent:* 4 hours.

*Frequency of Response:* Other (one-time only).

*Estimated Total Reporting Burden:* 282 hours.

*Clearance Officer:* Garrick Shear (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, N.W., 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

##### Submission for OMB Review; Comment Request

June 29, 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 July 22, 1998 to be assured of consideration.

**SPECIAL REQUEST:** In order to conduct the focus group interviews described below on July 13, 1998, the Department of the Treasury is requesting that the Office of Management and Budget (OMB) review and approve this information collection by July 6, 1998. To obtain a copy of this study, please contact the Internal Revenue Service Clearance Officer at the address listed below.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1432.

*Project Number:* M:SP:V 98-017-G.

*Type of Review:* Revision.

*Title:* Child Tax Credit Focus Groups.

*Description:* The Tax Forms and Publications Division must design forms and other materials that accurately reflect the law as passed by Congress (Child Tax Credit enacted by Congress as part of the Taxpayer Relief Act of 1997). Faced with the challenge of keeping the reporting requirements imposed by the law upon taxpayers as simple as possible, the division wishes to gain taxpayer reaction to the materials it is developing. The division believes focus groups will provide valuable information from taxpayers that can be used as part of the development process.

The focus groups will be held in Washington, DC (July 13); Boston, Massachusetts (July 15); Los Angeles, California (July 16); Chicago, Illinois (July 20); and Richmond, Virginia (July 21).

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 100.

*Estimated Burden Hours Per*

*Respondent:* 3 hours, 30 minutes.

*Frequency of Response:* Other (one-time only).

*Estimated Total Reporting Burden:* 282 hours.

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

*OMB Reviewer:* Alexander T. Hunt (202) 395-7860, Office of Management