

**DEPARTMENT OF THE TREASURY**

**Submission to OMB for Review; Comment Request**

September 1, 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. **DATES:** Written comments should be received on or before October 15, 1998 to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-0901.  
*Form Number:* IRS Form 1098.  
*Type of Review:* Extension.  
*Title:* Mortgage Interest Statement.  
*Description:* Form 1098 is used to report \$600 or more of mortgage interest received from an individual in the course of the mortgager's trade or business.

*Respondents:* Individuals or households, Businesses or other for-profit.  
*Estimated Number of Respondents/Recordkeepers:* 171,000.  
*Estimated Burden Hours Per Respondent/Recordkeeper:* 7 minutes.  
*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 8,038,699 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. 98-24629 Filed 9-14-98; 8:45 am]  
BILLING CODE 4830-01-P

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 October 15, 1998 to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-0026.  
*Form Number:* IRS Form 926.  
*Type of Review:* Revision.  
*Title:* Return by a U.S. Transferor of Property to a Foreign Corporation.  
*Description:* U.S. persons file Form 926 to report the transfer of property to a foreign corporation and to report information required by a section 367. The IRS uses Form 926 to determine if the gain, if any, must be recognized by the U.S. person.

*Respondents:* Businesses or other for-profit, Individuals or households.  
*Estimated Number of Respondents/Recordkeepers:* 1,000.  
*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping .....	6 hr., 56 min.
Learning about the law or the form.	4 hr., 4 min.
Preparing and sending the form to the IRS.	4 hr., 22 min.

*Frequency of Response:* On occasion, Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 15,370 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. 98-24630 Filed 9-14-98; 8:45 am]  
BILLING CODE 4830-01-P

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 October 15, 1998 to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* New.  
*Form Number:* IRS Form 8863.  
*Type of Review:* New collection.  
*Title:* Education Credits (Hope and Lifetime Learning Credits).  
*Description:* Section 25A of the Internal Revenue Code allows for two education credits, the Hope Credit and the lifetime learning credit. Form 8863 will be used to compute the amount of the allowable credits. The IRS will use the information on the form to verify that respondents correctly computed their education credits.

*Respondents:* Individuals or households.  
*Estimated Number of Respondents/Recordkeepers:* 12,000,000.  
*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping .....	13 min.
Learning about the law or the form.	11 min.
Preparing the form .....	49 min.
Copying, assembling, and sending the form to the IRS.	58 min.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 18,224,000 hours.

*OMB Number:* 1545-1022.  
*Form Number:* IRS Form 7018-C.  
*Type of Review:* Extension.  
*Title:* Order Blank for Forms.

*Description:* Form 7018-C allows taxpayers who must file information returns a systematic way to order information tax forms materials.  
*Respondents:* Businesses or other for-profit, Individuals or households.  
*Estimated Number of Respondents:* 868,432.

*Estimated Burden Hours Per Respondent:* 3 minutes.  
*Frequency of Response:* Annually.  
*Estimated Total Reporting Burden:* 43,422 hours.

*OMB Number:* 1545-1277.

**DEPARTMENT OF THE TREASURY**

**Submission to OMB for Review; Comment Request**

September 1, 1998.

The Department of the Treasury has submitted the following public information collection requirement(s) to

**DEPARTMENT OF THE TREASURY**

**Submission to OMB for Review; Comment Request**

September 3, 1998.

The Department of Treasury has submitted the following public