

Frequency of Response: On occasion.
Estimated Total Reporting/Recordkeeping Burden: 8,728,727 hours.
OMB Number: 1545-0922.
Form Number: IRS Forms 8329 and 8330.
Type of Review: Extension.
Title: Lender's Information Return for Mortgage Credit Certificates (MCCs) (8329); Issuer's Quarterly Information

Return for Mortgage Credit Certificates (MCCs) (8330).
Description: Form 8329 is used by lending institutions and Form 8330 is used by state and local governments to report on mortgage credit certificates (MCCs) authorized under Internal Revenue Code (IRC) section 25. IRS matches the information supplied by

lenders and issuers to ensure that the credit is computed properly.
Respondents: Business or other for-profit, State, Local or Tribal Government.
Estimated Number of Respondents/Recordkeepers: 10,500.
Estimated Burden Hours Per Respondent/Recordkeeper:

	Form 8329	Form 8330
Recordkeeping	3 hrs., 35 min	4 hrs., 32 min.
Learning about the law or the form	1 hr. 0 min	1 hr., 17 min.
Preparing and sending the form to the IRS	1 hr., 6 min	1 hr., 25 min.

Frequency of Response: Quarterly.
Estimated Total Reporting/Recordkeeping Burden: 71,400 hours.
OMB Number: 1545-1079.
Form Number: IRS Form 9041.
Type of Review: Extension.
Title: Application for Electronic/Magnetic Media Filing of Business and Employee Benefit Plan Returns.
Description: For 9041 is filed by fiduciaries of estates and trusts, partnerships, and plan sponsors/administrators as an application to file their returns electronically or on magnetic media; and by software developers, service bureaus and electronic transmitters to develop auxiliary services.
Respondents: Business or other for-profit.
Estimated Number of Respondents: 3,000.
Estimated Burden Hours Per Respondent: 18 minutes.
Frequency of Response: Annually.
Estimated Total Reporting Burden: 900 hours.
OMB Number: 1545-1110.
Form Number: IRS Form 940-EZ.
Type of Review: Extension.
Title: Employer's Annual Federal Unemployment (FUTA) Tax Return.
Description: Form 940-EZ is a simplified form that most employers with uncomplicated tax situations (e.g., only paying unemployment contributions to one state and paying them on time) can use to pay their FUTA tax. Most small businesses and household employers use the form.
Respondents: Business or other for-profit, Individuals or households, Farms.
Estimated Number of Respondents/Recordkeepers: 4,089,000.
Estimated Burden Hours Per Respondent/Recordkeeper:
 Recordkeeping—6 hrs., 23 min.
 Learning about the law or the form—58 min.
 Preparing and sending the form to the IRS—59 min.

Frequency of Response: Annually.
Estimated Total Reporting/Recordkeeping Burden: 32,075,163 hours.
OMB Number: 1545-1173.
Form Number: IRS Form 8815.
Type of Review: Revision.
Title: Exclusion of Interest From Certain U.S. Savings Bonds Issued After 1989.
Description: If an individual redeems series I or series EE U.S. Savings Bonds issued after 1989 and pays a qualified higher education expenses during the year, the interest on the bonds may be excludable from income. Form 8815 is used by the individual to figure the amount of savings bond interest that is excludable.
Respondents: Individuals or households.
Estimated Number of Respondents/Recordkeepers: 25,000.
Estimated Burden Hours Per Respondent/Recordkeeper:
 Recordkeeping—53 min.
 Learning about the law or the form—13 min.
 Preparing the form—38 min.
 Copying, assembling, and sending the form to the IRS—34 min.
Frequency of Response: Annually.
Estimated Total Reporting/Recordkeeping Burden: 51,470 hours.
OMB Number: 1545-1407.
Form Number: IRS Form 8848.
Type of Review: Extension.
Title: Consent to Extend the Time To Assess the Branch Profits Tax Under Regulations Sections 1.884-2(a) and (c).
Description: Form 8848 is used by foreign corporations that have (a) completely terminated all of their U.S. trade or business within the meaning of Temporary Regulations section 1.884-2T(a) during the tax year or (b) transferred their U.S. assets to a domestic corporation in a transaction described in Code section 381(a), if the foreign corporation was engaged in a U.S. trade or business at that time.

Respondents: Business or other for-profit.
Estimated Number of Respondents/Recordkeepers: 5,000.
Estimated Burden Hours Per Respondent/Recordkeeper:
 Recordkeeping—4 hrs., 4 min.
 Learning about the law or the form—47 min.
 Preparing and sending the form to the IRS—54 min.
Frequency of Response: Annually.
Estimated Total Reporting/Recordkeeping Burden: 28,800 hours.
 Clearance Officer: Garrick Shear, 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 10202, 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 10, 1999.

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 July 21, 1999 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0068.

Form Number: IRS Form 2441.

Type of Review: Extension.

Title: Child and Dependent Care Expenses.

Description: Internal Revenue Code (IRC) section 21 allows a credit for certain child and dependent care expenses to be claimed on Form 1040 (reduced by employer-provided day care benefits excluded under section 129). Day care provider information must be reported to the IRS for both the credit and exclusion. Form 2441 is used to verify that the credit and exclusion are properly figured, and that provider information is reported.

Respondents: Individuals or households.

Estimated Number of Respondents/Recordkeepers: 6,519,859.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—40 min.

Learning about the law or the form—25 min.

Preparing the form—46 min.

Copying, assembling, and sending the form to the IRS—28 min.

Frequency of Response: Annually.

Estimated Total Reporting/

Recordkeeping Burden: 15,060,874 hours.

OMB Number: 1545-0351.

Form Number: IRS Form 3975.

Type of Review: Extension.

Title: Tax Professionals Annual Mailing List Application and Order Blank.

Description: Form 3975 allows a tax professional a systematic way to remain on the Tax Professionals Mailing File and to order copies of tax materials.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 320,000.

Estimated Burden Hours Per Respondent: 3 minutes.

Frequency of Response: Annually.

Estimated Total Reporting Burden: 16,000 hours.

OMB Number: 1545-1073.

Form Number: IRS Form 8801.

Type of Review: Extension.

Title: Credit For Prior Year Minimum Tax—Individuals, Estates and Trusts.

Description: Form 8801 is used by individuals, estates, and trusts to compute the minimum tax credit, if any, available from a tax year beginning after 1986 to be used in the current year or to be carried forward for use in a future year.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 38,744.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—2 hrs., 4 min.

Learning about the law and the form—1 hr., 51 min.

Preparing the form—1 hr., 40 min.

Copying, assembling, and sending the form to the IRS—17 min.

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 227,427 hours.

OMB Number: 1545-1490.

Regulation Project Number: FI-28-96 Final.

Type of Review: Extension.

Title: Arbitrage Restrictions on Tax-Exempt Bonds.

Description: The recordkeeping requirements are necessary for the Service to determine that an issuer of tax-exempt bonds has not paid more than fair market value for non-purpose investments under section 148 of the Internal Revenue Code.

Respondents: Not-for-profit institutions, State, Local or Tribal Government.

Estimated Number of Recordkeepers: 1,400.

Estimated Burden Hours Per Recordkeeper: 1 hour.

Estimated Total Recordkeeping Burden: 1,425 hours.

Clearance Officer: Garrick Shear, 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 10202, 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 14, 1999.

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 July 21, 1999 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0227.

Form Number: IRS Form 6251.

Type of Review: Extension.

Title: Alternative Minimum Tax-Individuals.

Description: Form 6251 is used by individuals with adjustments, tax preference items, taxable income above certain exemption amount, or certain credits. Form 6251 computes the alternative minimum tax which is added to regular tax. The information is needed to ensure the taxpayer is complying with the law.

Respondents: Business or others for-profit.

Estimated Number of Respondents/Recordkeepers: 414,106.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—2 hrs., 31 min.

Learning about the law or the form—1 hr., 11 min..

Preparing the form—1 hr., 50 min.

Copying, assembling, and sending the form to the IRS—28 min.

Frequency of Response: Annually.

Estimated Total Reporting/

Recordkeeping Burden: 2,476,354 hours.

OMB Number: 1545-1128.

Form Number: IRS Form 8814.

Type of Review: Revision.

Title: Parents' Election To Report Child's Interest and Dividends.

Description: Form 8814 is used by parents who elect to report the interest and dividend income of their child under age 14 on their own tax return. If this election is made, the child is not required to file a return.

Respondents: Individuals or households.

Estimated Number of Respondents/Recordkeepers: 1,100,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—7 min.

Learning about the law or the form—10 min.

Preparing the form—24 min.

Copying, assembling, and sending the form to the IRS—17 min.

Frequency of Response: Annually.

Estimated Total Reporting/

Recordkeeping Burden: 1,419,000 hours.

Clearance Officer: Garrick Shear, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, NW, Washington, DC 20224.