

*Frequency of Response:* On occasion.  
*Estimated Total Reporting/Recordkeeping Burden:* 121,200 hours.  
*OMB Number:* 1545-1139.  
*Regulation Project Number:* PS-264-82 Final.

*Type of Review:* Extension.  
*Title:* Adjustments to Basis of Stock and Indebtedness to Shareholders of S Corporations and Treatment of Distribution by S Corporation to Shareholders.

*Description:* The regulations provide the procedures and the statements to be filed by S corporations for making the election provided under section 1368, and by shareholders who choose to reorder items that decrease their basis. Statements required to be filed will be used to verify that taxpayers are complying with the requirements.

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

*Estimated Number of Respondents/Recordkeepers:* 2,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 6 minutes.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 200 hours.

*OMB Number:* 1545-1204.

*Form Number:* IRS Form 8823.

*Type of Review:* Extension.

*Title:* Low-Income Housing Credit Agencies Report of Noncompliance Building Disposition.

*Description:* Form 8823 is used by housing agencies to report noncompliance with the low-income housing provisions of Code section 42.

*Respondents:* State, Local or Tribal Government.

*Estimated Number of Respondents/Recordkeepers:* 20,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—7 hr., 39 min.  
Learning about the law or the form—30 min.

Preparing and sending the form to the IRS—39 min.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting/Recordkeeping Burden:* 176,000 hours.

*OMB Number:* 1545-1491.

*Regulation Project Number:* REG-209798-95 Final.

*Type of Review:* Extension.  
*Title:* Amortizable Bond Premium.

*Description:* The information requested is necessary for the Service to determine whether a holder of a bond has elected to amortize bond premium and to determine whether an issuer or a holder has changed its method of accounting for premium.

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

*Estimated Number of Respondents:* 100,000.

*Estimated Burden Hours Per Respondent:* 30 minutes.

*Frequency of Response:* Other (once).  
*Estimated Total Reporting Burden:* 50,000 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.*  
[FR Doc. 99-15883 Filed 6-22-99; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

June 16, 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 23, 1999 to be assured of consideration.

### Internal Revenue Service (IRS)

*OMB Number:* 1545-1648.  
*Publication Number:* Publication 3319.

*Type of Review:* Extension.  
*Title:* Low-Income Taxpayer Clinics—199 Grant Application Package and Guidelines.

*Description:* Publication 3319 outlines requirements of the IRS Low-Income Taxpayer Clinics (LITC) program and provides instructions on how to apply to a LITC grant award.

*Respondents:* Not-for-profit institutions.

*Estimated Number of Respondents/Recordkeepers:* 825.

*Estimated Time For Program Sponsors:* 60 hours.

*Estimated Time For Student and Program Participants:* 2 hours.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 6,000 hours.

*OMB Number:* 1545-1649.  
*Revenue Procedure Number:* Revenue Procedure 99-21.

*Type of Review:* Extension.  
*Title:* Disability Suspension.

*Description:* The information is needed to establish a claim that a taxpayer was financially disabled for purposes of section 6511(h) of the Internal Revenue Code (which was added by section 3203 of the Internal Revenue Service Restructuring and Reform Act of 1998). Under section 6511(h), the statute of limitations on claims for credit or refund is suspended for any period of an individual's taxpayer's life during which the taxpayer is unable to manage his or her financial affairs because of a medically determinable mental or physical impairment, if the impairment can be expected to result in death, or has lasted (or can be expected to last) for a continuous period of not less than 12 months. Section 6511(h)(2)(A) requires that proof of the taxpayer's financial disability be furnished to the Internal Revenue Service.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 48,200.

*Estimated Burden Hours Per Respondent:* 30 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 24,100 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

### Customs Service

[T.D. 99-51]

### Customs Accreditation of Chemical and Petroleum Inspections, Inc. as an Accredited Laboratory

**AGENCY:** U.S. Customs Service, Department of the Treasury.

**ACTION:** Notice of Accreditation of Chemical and Petroleum Inspections, Inc. as a Commercial Accredited Laboratory.