

information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: June 8, 2000.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 990-T

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 990-T, Exempt Organization Business Income Tax Return.

**DATES:** Written comments should be received on or before August 15, 2000 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5242, 1111 Constitution Avenue NW., Washington, DC 20224.

#### SUPPLEMENTARY INFORMATION:

*Title:* Exempt Organization Business Income Tax Return.

*OMB Number:* 1545-0687.

*Form Number:* 990-T.

*Abstract:* Form 990-T is used to report and compute the unrelated business income tax imposed on exempt organizations by Internal Revenue Code section 511 and the proxy tax imposed by Code section 6033(e). The form provides the IRS with the information

necessary to determine that the tax has been properly computed.

*Current Actions:* The following changes are being considered:

A. Because of section 501 of the Tax Relief Extension Act of 1999 (Public Law 106-170), beginning in tax year 2000 the aggregate amounts of credits allowed under Subtitle A, Chapter 1, Subchapter A, Part IV, Subpart A of the Internal Revenue Code, will offset both a corporation's regular tax liability and its minimum tax. Because of this law change, Line 42 (alternative minimum tax) is relocated to Line 38. The other lines are being renumbered to reflect this change.

B. Schedule F of Form 990-T was used to compute the amount of specific payments (interest, annuity, royalty, or rent) that met the binding contract exception of Public Law 105-34, section 1041(b)(2) and are included on line 8. The binding contract exception, in effect on June 8, 1997, expires as of August 4, 2000. Therefore, Schedule F is being deleted as it is no longer needed.

*Type of Review:* Revision of a currently approved collection.

*Affected Public:* Not-for-profit institutions.

*Estimated Number of Respondents:* 37,103.

*Estimated Time Per Respondent:* 133 hours, 57 minutes.

*Estimated Total Annual Burden Hours:* 4,969,947.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

#### Request for Comments

Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to

minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: June 8, 2000.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

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## UTAH RECLAMATION MITIGATION AND CONSERVATION COMMISSION

### Notice of Availability of the Finding of No Significant Impact on the Proposed Action Modifications for the Diamond Fork System, Central Utah Project

**AGENCY:** The Utah Reclamation Mitigation and Conservation Commission.

**ACTION:** Notice of Availability of the Finding of No Significant Impact (FONSI).

**SUMMARY:** On June 15, 2000, Michael C. Weland, Executive Director of the Utah Reclamation Mitigation and Conservation Commission (Mitigation Commission) signed the Finding of No Significant Impact (FONSI), which documents selection of proposed action modifications presented in the Diamond Fork System Proposed Action Modifications Final Environmental Assessment (Final EA). The Final EA is tied to the 1999 Final Supplement to the Final Environmental Impact Statement for the Diamond Fork System (1999 FS-FEIS; FEIS 99-25) filed with the U.S. Environmental Protection Agency on July 1, 1999. The Mitigation Commission, Central Utah Water Conservancy District and Department of the Interior were joint lead agencies in preparing the Final EA. The proposed action modifications are described and evaluated in the Final EA upon which the FONSI is based. The proposed action modifications are based on a value-engineering process initiated and completed on the 1999 FS-FEIS Proposed Action. Proposed action modifications will reduce environmental impacts and project costs and will improve overall environmental benefits. The proposed action modifications meet the Mitigation Commission's and Department of the Interior's needs to mitigate for the Bonneville Unit of the Central Utah Project and other federal reclamation projects, and to transport, on average,