

Executive Office Building, Washington, DC 20503.

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Departmental Reports, Management Officer.
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DEPARTMENT OF THE TREASURY

**Submission for OMB Review;
 Comment Request**

March 15, 2001.

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 April 23, 2001 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0092.
Form Number: IRS Form 1041 and related Schedules D, J, and K-1.
Type of Review: Revision.

Title: U.S. Income Tax Return for Estates and Trusts.

Description: Internal Revenue Code (IRC) section 6012 requires that an annual income tax return be filed for estates and trusts. Data is used to determine that the estates, trusts, and beneficiaries filed the proper returns and paid the correct tax. IRC section 59 requires the fiduciary to recompute the distributable net income on a minimum tax basis.

Respondents: Business or other for-profit, individuals or households.

Estimated Number of Respondents/Recordkeepers: 3,496,119.

Estimated Burden Hours Per Respondent/Recordkeeper:

	Form 1041	Schedule D	Schedule J	Schedule K-1
Recordkeeping	46 hr., 37 min.	29 hr., 53 min.	39 hr., 27 min.	8 hr., 51 min.
Learning about the law or the form	18 hr., 36 min.	2 hr., 34 min.	1 hr., 17 min.	1 hr., 17 min.
Preparing the form	35 hr., 4 min.	3 hr., 10 min.	1 hr., 59 min.	1 hr., 29 min.
Copying, assembling, and sending the form to the IRS.	4 hr., 17 min.			

Frequency of Response: Annually.
Estimated Total Reporting/Recordkeeping Burden: 364,219,012 hours.

OMB Number: 1545-1529.
Form Number: None.
Type of Review: Extension.
Title: Tip Reporting Alternative Commitment (Hairstyling Industry).
Description: Information is required by the Internal Revenue Service in its compliance efforts to assist employers and their employees in understanding and complying with section 6053(a), which requires employees to report all their tips monthly to their employers.
Respondents: Business or other for-profit.
Estimated Number of Respondents/Recordkeepers: 4,600.
Estimated Burden Hours Per Respondent/Recordkeeper: 9 hours, 22 minutes.
Frequency of Response: On occasion
Estimated Total Reporting/Recordkeeping Burden: 43,073 hours.
OMB Number: 1545-1710.

Revenue Procedure Number: Revenue Procedure 2001-9.
Type of Review: Extension.
Title: Form 940 e-file Program.
Description: Revenue Procedure 2001-9 provides guidance and the requirements for participating in the Form 940 e-file Program.
Respondents: Business or other for-profit, not-for-profit institutions, Federal Government, State, Local or Tribal Government.
Estimated Number of Respondents/Recordkeepers: 390,685.
Estimated Burden Hours Per Respondent/Recordkeeper: 32 minutes.
Frequency of Response: On occasion.
Estimated Total Reporting/Recordkeeping Burden: 207,125 hours.
OMB Number: 1545-1717.
Form Number: None.
Type of Review: Extension.
Title: Tip Rate Determination Agreement (TRDA) for Most Industries.
Description: Information is required by the Internal Revenue Service in its tax compliance efforts to assist employers and their employees in

understanding and complying with section 6053(a), which requires employees to report all their tips monthly to their employers.
Respondents: Business or other for-profit.
Estimated Number of Respondents/Recordkeepers: 100.
Estimated Burden Hours Per Respondent/Recordkeeper: 58 minutes.
Frequency of Response: On occasion.
Estimated Total Reporting/Recordkeeping Burden: 1,897.
Clearance Officer: Garrick Shear, Internal Revenue Service, Room 5244, 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.

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