

Frequency of Response: On occasion.
Estimated Total Reporting Burden Hours: 1,500 hours.

OMB Number: 1535-0131.

Form Number: PD F 5394.

Type of Review: Extension.

Title: Application for Disposition of Series I Savings Bonds After the Death of the Registered Owner(s).

Description: This form is used to distribute Series I savings bonds after the death of the registered owner(s).

Respondents: Individuals or households.

Estimated Number of Respondents: 1,000.

Estimated Burden Hours Per Respondent: 45 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden Hours: 750 hours.

OMB Number: 1535-0132.

Form Number: PD F 5386.

Type of Review: Extension.

Title: Request for Reissue of Series I Savings Bonds by the Representative of the Estate of an Incompetent or Minor.

Description: This form is used by court-appointed or other authorized individual to request reissue on behalf of an incompetent, minor, or other person under a legal disability.

Respondents: Individuals or households.

Estimated Number of Respondents: 1,000.

Estimated Burden Hours Per Respondent: 20 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden Hours: 330 hours.

OMB Number: 1535-0133.

Form Number: PD F 5385.

Type of Review: Extension.

Title: Certificate of Appointment and Request for Payment.

Description: This form is used by court-appointed or other authorized individual to request reissue on behalf of an incompetent, minor, or other person under a legal disability.

Respondents: Individuals or households.

Estimated Number of Respondents: 1,000.

Estimated Burden Hours Per Respondent: 20 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden Hours: 330 hours.

Clearance Officer: Vicki S. Thorpe (304) 480-6553, Bureau of the Public Debt, 200 Third Street, Parkersburg, West VA 26106-1328.

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.

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

April 10, 2001.

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 May 23, 2001 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-1070.

Treasury Decision (TD) Number: TD 8223 Temporary; TD 8432 Final and Temporary; and TD 8657 Final and Temporary.

Type of Review: Extension.

Title: Branch Tax (TD 8223); Branch Profits Tax (TD 8432); and Regulations on Effectively Connected Income and the Branch Profits Tax (TD 8657).

Description: The regulations explain how to comply with section 884, which imposes a tax on the earnings of a foreign corporation's branch that are removed from the branch and which subjects interest paid by the branch, and certain interest deducted by the foreign corporation to tax.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeeper: 28,500.

Estimated Burden Hours Per Respondent/Recordkeeper: 27 minutes.

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 12,694 hours.

OMB Number: 1545-1563.

Revenue Ruling Number: Revenue Ruling 98-1.

Type of Review: Extension.

Title: Limitations on Benefits and Contributions Under Qualified Plans.

Description: This revenue ruling provides guidance on the limitations on

benefits and contributions under section 415 of the Code as amended by section 1449 of the Small Business Job Protection Act of 1996, including various options an employer may elect when implementing the amendments.

Respondents: Business or other for-profit, Not-for-profit institutions.

Estimated Number of Respondents: 70,000.

Estimated Burden Hours Per Respondent: 30 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 35,000 hours.

OMB Number: 1545-1580.

Notice Number: Notice 98-8.

Type of Review: Extension.

Title: Eligible Deferred Compensation Plans under Section 457.

Description: Notice 98-8 provides guidance regarding the trust requirements for certain eligible deferred compensation plans enacted in the Small Business Job Protection Act of 1996.

Respondents: State, Local or Tribal Government.

Estimated Number of Respondents/Recordkeeper: 10,260.

Estimated Burden Hours Per Respondent/Recordkeeper: 1 hour, 2 minutes.

Frequency of Response: Other (one-time).

Estimated Total Reporting/Recordkeeping Burden: 10,600 hours.

OMB Number: 1545-1599.

Regulation Project Number: REG-208299-90 NPRM.

Type of Review: Extension.

Title: Allocation and Sourcing of Income and Deductions Among Taxpayers Engaged in a Global Dealing Operations.

Description: The information requested in sections 1.475(g)-2(b), 1.482-8(b)(3), (c)(3), (e)(5), (e)(6), (d)(3), and 1.863-3(h) is necessary for the Service to determine whether the taxpayer has entered into controlled transactions at an arm's length price.

Respondents: Business or other for-profit.

Estimated Number of Recordkeepers: 500.

Estimated Burden Hours Per Recordkeepers: 40 hours.

Estimated Total Recordkeeping Burden: 20,000 hours.

OMB Number: 1545-1603.

Regulation Project Number: REG-104691-97 Final.

Type of Review: Extension.

Title: Electronic Tip Reports.

Description: The regulations provide rules authorizing employers to establish electronic systems for use by their

tipped employees in reporting tips to their employer. The information will be used by employers to determine the amount of income tax and FICA tax to withhold from the tipped employee's wages.

Respondents: Business or other for-profit, Not-for-profit institutions.
Estimated Number of Respondents/Recordkeeper: 300,000.

Estimated Burden Hours Per Respondent/Recordkeeper: 2 hours.
Frequency of Response: On occasion.
Estimated Total Reporting/Recordkeeping Burden: 600,000 hours.

OMB Number: 1545-1735.
Revenue Procedure Number: Revenue Procedure 2001-24.

Type of Review: Extension.
Title: Advanced Insurance Commissions.

Description: Insurance companies that want to obtain automatic consent to chance their method of accounting for cash advances that qualify as loans to their agents mut attach a statement to their federal income tax return.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 5,270.

Estimated Burden Hours Per Respondent: 15 minutes.

Frequency of Response: Other (once).
Estimated Total Reporting Burden: 1,318 hours.

OMB Number: 1545-1736.
Revenue Procedure Number: Revenue Procedure 2001-20.

Type of Review: Extension.
Title: Voluntary Compliance on Alien Withholding Program ("VCAP").

Description: The revenue procedure will improve voluntary compliance of colleges and universities in connection with their obligations to report, withhold and pay taxes due on compensation paid to foreign students and scholars (nonresident aliens). The revenue procedure provides an optional opportunity for colleges and universities which have not fully complied with their tax obligations concerning nonresident aliens to self-audit and come into compliance with applicable reporting and payment requirements.

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

Estimated Number of Respondents/Recordkeeper: 495.

Estimated Burden Hours Per Respondent/Recordkeeper: 700 hours.
Frequency of Response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 346,500 hours.
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.

Lois K. Holland,
Departmental Reports Management Officer.
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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

April 16, 2001.

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 May 23, 2001 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0137.
Form Number: IRS Form 2032.
Type of Review: Extension.
Title: Contract Coverage Under Title II of the Social Security Act.

Description: American employers can enter into an agreement to extend social security coverage to U.S. citizens and resident aliens employed abroad by foreign affiliates.

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

Estimated Number of Respondents/Recordkeeper: 160.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping	2 hr., 9 min.
Learning about the law or the form.	35 min.

Preparing and sending the form to the IRS.	39 min.
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Frequency of Response: On occasion.
Estimated Total Reporting/Recordkeeping Burden: 546 hours.

OMB Number: 1545-0170.
Form Number: IRS Form 4466.
Type of Review: Extension.

Title: Corporation Application for Quick Refund of Overpayment of Estimated Tax.

Description: Form 4466 is used by a corporation to file for an adjustment (quick refund) of overpayment of estimated income tax for the tax year. This information is used to process the claim, so the refund can be issued.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeeper: 16,125.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping	4 hr., 4 min.
Learning about the law or the form.	18 min.
Preparing and sending the form to the IRS.	22 min.

Frequency of Response: On occasion.
Estimated Total Reporting/Recordkeeping Burden: 76,433 hours.

OMB Number: 1545-0197.
Form Number: IRS Form 5300 and Schedules Q (Form 5300).
Type of Review: Extension.

Title: Application for Determination for Employee Benefit Plan (5300); and Nondiscrimination Requirements (Schedule Q).

Description: IRS needs certain information on the financing and operating of employee benefit and employee contribution plans set up by employers. IRS uses Form 5300 to obtain the information needed to determine whether the plans qualify under Code sections 401(a) and 501(a). Schedule Q provides information related to the manner in which a plan satisfies certain qualification requirements relating to minimum participation, coverage, and nondiscrimination.

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

Estimated Number of Respondents/Recordkeeper: 500,000.

Estimated Burden Hours Per Respondent/Recordkeeper: