

intended to ensure an adequate level of safety for transport of explosives aboard vessel and ensure consistency with similar requirements in international standards.

Affected Public: Shippers of explosives in freight containers or transport vehicles by vessel.

Estimated Number of Respondents: 650.

Estimated Number of Responses: 860,000 HM Containers & 4400 Explosive Containers.

Annual Estimated Burden Hours: 14,409.

Frequency of Collection: On occasion.

Title: Hazardous Materials Public Sector Training and Planning Grants.

OMB Control Number: 2137-0586.

Type of Request: Extension of a currently approved collection.

Abstract: Part 110 of 49 CFR sets forth the procedures for reimbursable grants for public sector planning and training in support of the emergency planning and training efforts of States, Indian tribes and local communities to deal with hazardous materials emergencies, particularly those involving transportation. Sections in this part address information collection and recordkeeping with regard to applying for grants, monitoring expenditures, reporting and requesting modifications.

Affected Public: State and local governments, Indian tribes.

Estimated Number of Respondents: 66.

Estimated Number of Responses: 1.
Annual Estimated Burden Hours: 4,082.

Frequency of Collection: On occasion.

Title: Response Plans for Shipments of Oil.

OMB Control Number: 2137-0591.

Type of Request: Extension of a currently approved collection.

Abstract: In recent years several major oil discharges damaged the marine environment of the United States. Under authority of the Federal Water Pollution Control Act, as amended by the Oil Pollution Act of 1990, RSPA issued regulations in 49 CFR part 130 that require preparation of written spill response plans.

Affected Public: Carriers that transport oil in bulk, by motor vehicle or rail.

Estimated Number of Respondents: 8,000.

Estimated Number of Responses: 8,000.

Annual Estimated Burden Hours: 10,560.

Frequency of Collection: On occasion.

Title: Cargo Tank Motor Vehicles in Liquefied Compressed Gas Service.

OMB Control Number: 2137-0595.

Type of Request: Extension of a currently approved collection.

Abstract: These information collection and recordkeeping requirements pertain to the manufacture, certification, inspection, repair, maintenance, and operation of DOT specification MC 330, MC 331, and certain nonspecification cargo tank motor vehicles used to transport liquefied compressed gases. These information collection and recordkeeping requirements ensure that certain cargo tank motor vehicles used to transport liquefied compressed gases are operated safely and minimize the potential for catastrophic releases during unloading and loading operations. They include: (1) Requirements for operators of cargo tank motor vehicles in liquefied compressed gas service to develop operating procedures applicable to unloading operations and carry them on each vehicle; (2) inspection, maintenance, marking and testing requirements for the cargo tank discharge system, including delivery hose assemblies; and (3) requirements for emergency discharge control equipment on certain cargo tank motor vehicles transporting liquefied compressed gases that must be installed and certified by a Registered Inspector. (See 49 CFR 180.416(b)(d)(f); 180.405; 180.407(h); 177.840(l); 173.315(n)).

Affected Public: Carriers in liquefied compressed gas service, manufacturers and repairers.

Estimated Number of Respondents: 6,958.

Estimated Number of Responses: 920,530.

Annual Estimated Burden Hours: 200,615.

Frequency of Collection: On occasion.

ADDRESSES: Send comments regarding the burden estimate, including suggestions for reducing the burden, to Office of Management and Budget, Attention: Desk Officer for RSPA, 725 17th Street, NW., Washington, DC 20503.

Comments are invited on: whether the proposed collection of information is necessary for the proper performance of the functions of the Department, including whether the information will have practical utility; the accuracy of the Department's estimate of the burden of the proposed information collection; ways to enhance the quality, utility and clarity of the information to be collected; and ways to minimize the burden of the collection of information on respondents, including the use of automated collection techniques or other forms of information technology.

A comment to OMB is most effective if OMB receives it within 30 days of publication.

Issued in Washington, DC on August 10, 2001.

Edward T. Mazzullo,

Director, Office of Hazardous Materials Standards.

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

August 8, 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 September 14, 2001 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0020.

Form Number: IRS Form 709.

Type of Review: Revision.

Title: United States Gift (and Generation-Skipping Transfer) Tax Return.

Description: Form 709 is used by individuals to report transfers subject to the gift and generation-skipping transfer taxes and to compute these taxes. IRS uses the information to enforce these taxes and to compute the estate tax.

Respondents: Individuals or households.

Estimated Number of Respondents/Recordkeepers: 130,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—39 min.

Learning about the law or the form—1 hr., 5 min.

Preparing the form—1 hr., 55 min.

Copying, assembling, and sending the form to the IRS—1 hr., 3 min.

Frequency of Response: Annually.

Estimated Total Reporting/

Recordkeeping Burden: 613,600 hours.

OMB Number: 1545-0901.

Form Number: IRS Form 1098.

Type of Review: Extension.

Title: Mortgage Interest Statement.
Description: Form 1098 is used to report \$600 or more of mortgage interest received from an individual in the course of the mortgagor's trade or business.

Respondents: Individuals or households, Business or other for-profit.
Estimated Number of Respondents/Recordkeepers: 171,000.

Estimated Burden Hours Per Respondent/Recordkeeper: 7 minutes.

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 8,038,699 hours.

OMB Number: 1545-1102.

Regulation Project Number: PS-19-92 Final.

Type of Review: Extension.

Title: Carryover Allocations and Other Rules Relating to the Low-Income Housing Credit.

Description: The regulations provide the Service the information it needs to ensure that low-income housing tax credit are being properly allocated under section 42. This is accomplished through the use of carryover allocation documents, election statements, and binding agreements executed between taxpayers (e.g., individuals, businesses, etc.) and housing credit agencies.

Respondents: Business or other for-profit, Individuals or households, Not-for-profit institutions, State, Local or Tribal Government.

Estimated Number of Respondents/Recordkeepers: 2,230.

Estimated Burden Hours Per Respondent/Recordkeeper: 1 hour, 48 minutes.

Frequency of Response: Other (one time).

Estimated Total Reporting/Recordkeeping Burden: 4,008 hours.

OMB Number: 1545-1148.

Regulation Project Number: EE-113-90 (TD 8324) Final and Temporary.

Type of Review: Extension.

Title: Employee Business Expenses-Reporting and Withholding on Employee Business Expense Reimbursements and Allowances.

Description: These temporary and final regulations provide rules concerning the taxation of, and reporting and withholding on, employee business expense reimbursements and other expense allowance arrangements.

Respondents: Business or other for-profit, Individuals or households, Not-for-profit institutions, Farms, Federal Government, State, Local or Tribal Government.

Estimated Number of Recordkeepers: 1,419,456.

Estimated Burden Hours Per Recordkeeper: 30 minutes.

Estimated Total Recordkeeping

Burden: 709,728 hours.

OMB Number: 1545-1304.

Regulation Project Number: INTL-941-86, TL-656-87, and INTL-704-87 NPRM.

Type of Review: Extension.

Title: Treatment of Shareholders of Certain Passive Foreign Investment Companies.

Description: The reporting requirements affect U.S. persons that are direct and indirect shareholders of passive foreign investment companies (PFICs). The IRS uses Form 8621 to identify PFICs, U.S. persons that are shareholders, and transactions subject to PFIC taxation and verify income inclusions, excess distributions and deferred tax amounts.

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

Estimated Number of Respondents: 2,500.

Estimated Burden Hours Per Respondent: 1 hour.

Frequency of Response: Annually.

Estimated Total Reporting Burden: 2,500 hours.

OMB Number: 1545-1355.

Regulation Project Number: REG-208985-89 (formerly INTL-848-89) NPRM.

Type of Review: Extension.

Title: Taxable Year of Certain Foreign Corporations Beginning After July 10, 1989.

Description: Proposed regulations set forth the "required year" for "specified foreign corporations" for taxable years beginning After July 10, 1989, and guidance in which foreign corporations must change their taxable year and how to effect the change in taxable year. Specified foreign corporations must conform to the required year and must state so on Form 5471.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 700.

Estimated Burden Hours Per Respondent: 1 hour.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 700 hours.

OMB Number: 1545-1468.

Form Number: IRS Form 1040NR-EZ.

Type of Review: Revision.

Title: U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents.

Description: This form is used by certain nonresident aliens with no dependents to report their income subject to tax and compute the correct tax liability. The information on the return is used to determine whether

income, deductions, credits, payments, etc. are correctly figured.

Respondents: Individuals or households.

Estimated Number of Respondents/Recordkeepers: 100,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—1 hr., 18 min.

Learning about the law or the form—49 min.

Preparing the form—1 hr., 52 min.

Copying, assembling, and sending the form to the IRS—34 min.

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 459,000 hours.

OMB Number: 1545-1618.

Form Number: IRS Form 8863.

Type of Review: Extension.

Title: Education Credits (Hope and Lifetime Learning Credits).

Description: Section 25A of the Internal Revenue Code allows for two education credits, the Hope credit and the lifetime learning credit. Form 8863 will be used to compute the amount of allowable credits. The IRS will use the information on the form to verify that respondents correctly computed their education credits.

Respondents: Individuals or households.

Estimated Number of Respondents/Recordkeepers: 12,000,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—12 min.

Learning about the law or the form—8 min.

Preparing the form—32 min.

Copying, assembling, and sending the form to the IRS—33 min.

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 13,210,000 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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