

Estimated Burden Hours Respondent/ Recordkeeper:

Recordkeeping—2 hr., 43 min.

Learning about the law or the form—18 min.

Preparing the form—1 hr., 4 min.

Copying, assembling, and sending the form to the IRS—20 min.

Frequency of response: Annually.*Estimated Total Reporting/ Recordkeeping Burden:* 3,600 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 credits 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, Farms, Individuals or households, Not-for-profit institutions, State, local or tribal government.

Estimated Number of Respondents/ Recordkeepers: 2,230.

Estimated Burden Hours Respondent/ Recordkeeper: 1 hr., 48 min.

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 Expense Reporting and Withholding 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 expenses allowance arrangements.

Respondents: Business or other for-profit, Individuals or households, Not-for-profit institutions, Not-for-profit institutions, Farms, Federal Government, State, local or tribal government.

Estimated Number of Recordkeepers: 1,419,456.

Estimated Burden Hours Recordkeeper: 30 minutes.

Estimated Total Recordkeeping Burden: 709,728 hours.

OMB Number: 1545-1357.

Regulatory Project Numbers: PS-78-91 Final, PS-50-92 Final and REG-114664-97 Final.

Type of Review: Extension.

Title: PS-78-91 Final: Procedure for Monitoring Compliance with Low-Income Housing Credit Requirements; PS-50-92 Final: Rules to Carry Out the Purposes of Section 42 and for Correcting Administrative Errors and Omissions; and REG-114664-97 Final: Compliance Monitoring and Miscellaneous Issues Relating to the Low-Income Housing Credit.

Description: PS-78-91 The regulations require State allocation plans to provide a procedure for State and local housing credit agencies to monitor for compliance with the requirements of section 42 and report any noncompliance to the IRS. PS-50-92 These regulations concern the Secretary's authority to provide guidance under section 42, and provide for the correction of administrative errors and omissions related to the allocation of low-income housing credit dollar amounts and recordkeeping. REG-114664-97 The regulations amend the procedures for State and local housing credit agencies' compliance monitoring and the rules for State and local housing credit agencies' correction of administrative errors and omissions.

Respondents: Business or other for-profit, Individuals or households, Not-for-profit institutions, State, local or tribal government.

Estimated Number of Respondents/ Recordkeepers: 22,055.

Estimated Burden Hours Respondent/ Recordkeeper: 4 hours, 45 minutes.

Frequency of response: On occasion.

Estimated Total Reporting/ Recordkeeping Burden: 104,899 hours.

OMB Number: 1545-1397.*Form Number:* IRS Form 8453-OL.*Type of Review:* Extension.

Title: U.S. Individual Income Tax Declaration for an IRS e-file Online Return.

Description: This form is used to secure taxpayer signatures and declarations in conjunction with the Online Electronic Filing program. This form, together with electronic transmission, comprises the taxpayer's return.

Respondents: Individuals or households.

Estimated Number of Respondents/ Recordkeepers: 50,000.

Estimated Burden Hours Respondent/ Recordkeeper: 15 minutes.

Frequency of response: Annually.

Estimated Total Reporting/ Recordkeeping Burden: 12,500 hours.

OMB Number: 1545-1575.

Regulation Project Number: REG-116608-97 Final.

Type of Review: Extension.

Title: Eligibility Requirements after Denial of the Earned Income Credit.

Description: This information is to provide guidance to taxpayers who have been denied the earned income credit (EIC).

Respondents: Individuals or households.

Estimated Number of Respondents: 1.

Estimated Burden Hours Respondent: 1 hour.

Frequency of response: Other (once).

Estimated Total Reporting Burden: 1 hour.

Clearance Officer: Paul H. Finger, (202) 622-4078, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

OMB Reviewer: Joseph F. Lackey, Jr., (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,*Treasury PRA Clearance Officer.*

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

August 30, 2004.

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 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

DATES: Written comments should be received on or before October 13, 2004 to be assured of consideration.

Internal Revenue Service (IRS)*OMB Number:* 1545-1619.*Form Number:* IRS Form 8862.*Type of Review:* Revision.

Title: Information to Claim Earned Income Credit after Disallowance.

Description: Section 32 of the Internal Revenue Code allows taxpayers an earned income credit (EIC) for each of their qualifying children. Section 32(k),

as enacted by section 1085(a)(1) of P.L. 105-34, disallows the EIC for a statutory period if the taxpayer improperly claimed it in a prior year. Form 8862 helps taxpayers reestablish their eligibility to claim the EIC.

Respondents: Individuals or households.

Estimated Number of Respondents/Recordkeepers: 1,000,000.

Estimated Burden Hours Respondent/Recordkeeper:

Recordkeeping—26 min.

Learning about the law or the form—9 min.

Preparing the form —16 min.

Copying, assembling, and sending the form to the IRS—20 min.

Frequency of response: Annually.

Estimated Total Reporting/

Recordkeeping Burden: 1,220,000 hours.

Clearance Officer: Paul H. Finger, (202) 622-4078, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

OMB Reviewer: Joseph F. Lackey, Jr., (202) 395-7316, Office of Management and Budget, Room 10235, New

Executive Office Building, Washington, DC 20503.

Lois K. Holland,

Treasury PRA Clearance Officer.

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BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

September 2, 2004.

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 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

Dates: Written comments should be received on or before October 13, 2004 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0056.

Form Number: IRS Form 1023.

Type of Review: Revision.

Title: Application for Recognition of Exemption under Section 501(c)(3) of the Internal Revenue Code.

Description: Form 1023 is filed by applicants seeking Federal income tax exemption as organizations described in section 501(c)(3). IRS uses the information to determine if the applicant is exempt and whether the applicant is a private foundation.

Respondents: Not-for-profit institutions.

Estimated Number of Respondents/Recordkeepers: 29,409.

Estimated Burden Hours Respondent/Recordkeeper:

Form 1023 and Schedules	Recordkeeping	Learning about the law or the form	Preparing the form	Copying, assembling, and sending the form to the IRS
Parts 1 to XI	89 hr., 12 min	5 hr., 10 min	9 hr., 39 min	48 min
1023 Schedule A	10 hr., 2 min	6 min	16 min	
1023 Schedule B	15 hr., 18 min	12 min	27 min	
1023 Schedule C	11 hr., 14 min	12 min	23 min	
1023 Schedule D	9 hr., 48 min	42 min	53 min	
1023 Schedule E	14 hr., 35 min	1 hr., 9 min	2 hr., 22 min	16 min.
1023 Schedule F	11 hr., 28 min	12 min	23 min	
1023 Schedule G	6 hr., 42 min	6 min	12 min	
1023 Schedule H	7 hr., 53 min	42 min	51 min	

Frequency of response: On occasion.
Estimated Total Reporting/Recordkeeping Burden: 3,131,492 hours.

OMB Number: 1545-0150.

Form Number: IRS Form 2848.

Type of Review: Extension.

Title: Power of Attorney and Declaration of Representative.

Description: Form 2848 is used to authorize someone to act for the respondent in tax matters. It grants all powers that the taxpayer has except signing a return and cashing refund checks. Date is used to identify representatives and to ensure that confidential information is not divulged to unauthorized persons. IRS Form 1023 is also used to input representative on CAF (Central Authorization File).

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

Estimated Number of Respondents/Recordkeepers: 800,000.

Estimated Burden Hours Respondent/Recordkeeper:

Recordkeeping—6 *
Learning about the law or the form—31 *

Preparing the form—26 *

Copying, assembling, and sending the form to the IRS—34 *

* In minutes.

Frequency of response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 1,320,500 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 Respondent/Recordkeeper: 7 minutes.

Frequency of response: Annually.

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

OMB Number: 1545-0971.

Form Number: IRS Form 1041-ES.

Type of Review: Extension.

Title: Estimated Income Tax for Estates and Trusts.

Description: Form 1041-ES is used by fiduciaries of estates and trusts to make estimated tax payments if their estimated tax is \$1,000 or more. IRS uses the data to credit taxpayers' accounts and to determine if the estimated tax has been properly computed and timely paid.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 1,200,000.

Estimated Burden Hours Respondent/Recordkeeper:

Recordkeeping—19 min.