Estimated Number of Respondents: 500.

Estimated Burden Hours Per Response: 55 minutes.

Frequency of Response: On occasion. Estimated Total Reporting Burden: 485 hours.

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

OMB Reviewer: Milo Sunderhauf (202) 395–7340. Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,

Departmental Reports Management Officer. [FR Doc. 94–32293 Filed 12–30–94; 8:45 am] BILLING CODE 4810–40–P

Public Information Collection Requirements Submitted to OMB for Review

December 19, 1994.

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 1980, Public Law 96–511. 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.

Internal Revenue Service (IRS)

OMB Number: 1545–0732. *Regulation ID Number:* LR–236–81 Final (T.D. 8251).

Type of Review: Extension. *Title:* Credit for Increasing Research Activity.

Description: This information is necessary to comply with requirements of Code section 41 (section 44F before change by Tax Reform Act (TRA) 1984 and section 30 before change by Tax Reform Act (TRA) 1986) which describes the situations in which a taxpayer is entitled to an income tax credit for increases in research activity.

Respondents: Individuals or households, Businesses or other forprofit, Small businesses or organizations.

Estimated Number of Respondents: 250.

Estimated Burden Hours Per Respondent: 15 minutes.

Frequency of Response: On occasion. Estimated Total Reporting Burden: 63 hours.

OMB Number: 1545–1291. Regulation ID Number: PS-78–91. Type of Review: Extension. *Title:* Procedure for Monitoring Compliance with Low-Income Housing Credit Requirements.

Description: 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 Internal Revenue Service.

Respondents: Individuals or households, State or local governments, Businesses or other for-profit, Nonprofit institutions, Small businesses or organizations.

Estimated Number of Respondents/ Recordkeepers: 5,000.

Estimated Burden Hours Per Respondent/Recordkeeper: 1 hour.

Frequency of Response: Annually. Estimated Total Reporting/

Recordkeeping Burden: 18,750 hours. Clearance Officer: Garrick Shear (202) 622–3869. Internal Revenue Service.

Room 5571, 1111 Constitution Avenue, N.W., Washington, DC 20224.

OMB Reviewer: Milo Sunderhauf (202) 395–7340, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,

Departmental Reports Management Officer. [FR Doc. 94–32294 Filed 12–30–94; 8:45 am] BILLING CODE 4830–01–P