

**DEPARTMENT OF THE TREASURY**

**Public Information Collection Requirements Submitted to OMB for Review**

July 25, 1995.

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:* 1545-1056.  
*Regulation ID Number:* INTL-61-86 Final.

*Type of Review:* Extension.  
*Title:* Foreign Tax Credit: Notice and Adjustment Due to Foreign Tax Redeterminations.

*Description:* Section 905(c) requires notification and redetermination of a taxpayer's United States tax liability to account for the effect of a foreign tax redetermination, in certain cases. The reporting requirements will enable the Internal Revenue Service to recompute a taxpayer's United States tax liability.

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

*Estimated Number of Respondents:* 10,000.

*Estimated Burden Hours Per Respondent:* 1 hour.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden:* 8,750 hours.

*Clearance Officer:* Garrick Shear (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, NW., Washington, DC 20224.

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

**Dale A. Morgan,**

*Departmental Reports Management Officer.*  
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**Internal Revenue Service (IRS)**

*OMB Number:* 1545-1013.  
*Form Number:* IRS Form 8612.  
*Type of Review:* Revision.  
*Title:* Return of Excise Tax on

Undistributed Income of Real Estate Investment Trusts.

*Description:* Form 8612 is used by real estate investment trusts to compute and pay the excise tax on undistributed income imposed under section 4981. IRS uses the information to verify that the correct amount of tax has been reported.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 20.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—6 hours, 13 minutes.  
Learning about the law or the form—1 hour, 35 minutes.  
Preparing and sending the form to the IRS—1 hour, 46 minutes.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/*

*Recordkeeping Burden:* 191 hours.

*Clearance Officer:* Garrick Shear (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, NW., Washington, DC 20224.

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

**Dale A. Morgan,**

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**Internal Revenue Service (IRS)**

*OMB Number:* 1545-0047.

*Form Number:* IRS Form 990 and Schedule A (Form 990).

*Type of Review:* Extension.

*Title:* Return of Organization Exempt From Income Tax Under Section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation) or section 4947(a)(1) nonexempt charitable trust (Form 990).

Organization Exempt Under Section 501(c)(3) (Except Private Foundation), 501(e), 501(f), 501(k), or Section 4947(a)(1) Nonexempt Charitable Trust, Supplementary Information (Schedule A (Form 990)).

*Description:* Form 990 is needed to determine that the Internal Revenue Code (IRC) section 501(a) tax-exempt organizations fulfill the operating conditions of their tax exemption. Schedule A (Form 990) is used to elicit special information from section 501(c)(3) organizations. IRS uses the information from these forms to determine if the filers are operating within the rules of their exemption.

*Respondents:* Not-for-profit institutions.

*Estimated Number of Respondents/Recordkeepers:* 327,953

*Estimated Burden Hours Per Respondent/Recordkeeper:*

	Form 990	Schedule A
Recordkeeping .....	92 hrs., 47 min. ....	49 hrs., 59 min.
Learning about the law or the form .....	17 hrs., 5 min. ....	9 hrs., 8 min.
Preparing the form .....	22 hrs., 9 min. ....	10 hrs., 22 min.
Copying, assembling, and sending the form to the IRS .....	48 min. ....	0