

Frequency of Response: Annually.
Estimated Total Reporting/Recordkeeping Burden: 4,418,844 hours.
OMB Number: 1545-0975.
Form Number: IRS Form 1120-W.
Type of Review: Revision.

Title: Estimated Tax for Corporations.
Description: Form 1120-W is used by corporations to figure estimated tax liability and the amount of each installment payment. Form 1120-W is a

worksheet only. It is not to be filed with the Internal Revenue Service.
Respondents: Business or other for-profit.
Estimated Number of Respondents/Recordkeepers: 900,000.

ESTIMATED BURDEN HOURS PER RESPONDENT/RECORDKEEPER

Form	Recordkeeping	Learning about the law or the form	Preparing the form
1120-W	7 hr., 25 min	1 hr., 35 min	1 hr., 47 min.
1120-W, Sch. A (Pt. I)	11 hr., 14 min	12 min	23 min.
1120-W, Sch. A (Pt. II)	23 hr., 26 min	23 min.
1120-W, Sch. A (Pt. III)	5 hr., 16 min.	5 min.

Frequency of Response: On occasion.
Estimated Total Reporting/Recordkeeping Burden: 9,754,188 hours.
OMB Number: 1545-1181.
Form Number: IRS Form 8752.
Type of Review: Extension.
Title: Required Payment or Refund Under Section 7519.

Description: This form is used to verify that partnerships and S corporations that have made a section 444 election have correctly reported the payment required under section 7519.

Respondents: Business or other for-profit, Farms.
Estimated Number of Respondents/Recordkeepers: 72,000.

Estimated Burden Hours Per Respondent/Recordkeeper:
 Recordkeeping—5 hr., 16 min.
 Learning about the law or the form—47 min.
 Preparing, copying, assembling, and sending the form to the IRS—55 min.

Frequency of Response: Annually.
Estimated Total Reporting/Recordkeeping Burden: 501,840 hours.

OMB Number: 1545-1189.
Form Number: IRS Form 8819.
Type of Review: Extension.
Title: Dollar Election Under Section 985.

Description: Form 8819 is filed by U.S. and foreign businesses to elect the U.S. dollar as their functional currency or as the functional currency of their entities. The IRS uses Form 8819 to determine if the election is properly made.

Respondents: Business or other for-profit.
Estimated Number of Respondents/Recordkeepers: 1,500.

Estimated Burden Hours Per Respondent/Recordkeeper:
 Recordkeeping—2 hr., 52 min.
 Learning about the law or the form—1 hr., 17 min.
 Preparing and sending the form to the

IRS—1 hr., 23 min.
Frequency of Response: On occasion.
Estimated Total Reporting/Recordkeeping Burden: 8,325 hours.
OMB Number: 1545-1359.
Regulation ID Number: INTL-978-86 NPRM.

Type of Review: Extension.
Title: Information Reporting by Passport and Permanent Residence Applicants.

Description: The proposed regulations require applicants for passports and permanent resident status to report certain tax information on the applications. The proposed regulations are intended to give the Service notice of non-filers and of persons with foreign source income not subject to normal withholding, and to notify such persons of their duty to file U.S. tax returns.

Respondents: Individuals or households.
Estimated Number of Respondents: 1.
Estimated Burden Hours Per Respondent: 1 hour.

Frequency of Response: On occasion.
Estimated Total Reporting Burden: 1 hour.

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.
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Public Information Collection Requirements Submitted to OMB for Review

August 8, 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: 1545-0070.
Form Number: IRS Form 2350.
Type of Review: Extension.
Title: Application for Extension of Time to File U.S. Income Tax Return.
Description: Form 2350 is used to request an extension of time to file in order to meet the bona fide residence or physical presence tests required to gain the benefits permitted under section 911. The information furnished is used to determine if the extension should be granted.

Respondents: Individuals or households.
Estimated Number of Respondents/Recordkeepers: 22,594.

Estimated Burden Hours Per Respondent/Recordkeeper:
 Recordkeeping—13 min.
 Learning about the law or the form—8 min.
 Preparing the form—20 min.
 Copying, assembling, and sending the form to the IRS—14 min.

Frequency of Response: On occasion.
Estimated Total Reporting/Recordkeeping Burden: 20,786 hours.

OMB Number: 1545-0110.
Form Number: IRS Form 1099-DIV.
Type of Review: Extension.
Title: Dividends and Distributions.

Description: The form is used by the Service to insure that dividends are properly reported as required by Code section 6042 and that liquidation

distributions are correctly reported as required by Code section 6043, and to determine whether payees are correctly reporting their income.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 149,300.

Estimated Burden Hours Per Respondent: 14 minutes.

Frequency of Response: Annually.

Estimated Total Reporting Burden: 19,883,500 hours.

OMB Number: 1545-0127.

Form Number: IRS Form 1120-H.

Type of Review: Extension.

Title: United States Income Tax Return for Homeowners Associations.

Description: Homeowners associations file Form 1120-H to report income, deductions, and credits. The form is also used to report the income tax liability of the homeowners association. The IRS uses Form 1120-H to determine if the income, deductions, and credits have been correctly computed. The form is also used for statistical purposes.

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

Estimated Number of Respondents/Recordkeepers: 60,000.

Estimated Burden Hours Per

Respondent/Recordkeeper:

Recordkeeping—11 hr., 14 min.

Learning about the law or the form—5 hr., 38 min.

Preparing the form—13 hr., 31 min.

Copying, assembling, and sending the form to the IRS—2 hr., 9 min.

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 1,951,800 hours.

OMB Number: 1545-1304.

Regulation ID Number: INTL-941-86, INTL-656-87 and INTL-704-87 (NPRM and Temporary).

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

Estimated Number of Respondents: 6,250.

Estimated Burden Hours Per Respondent: 1 hour.

Frequency of Response: Annually.
Estimated Total Reporting Burden: 6,250 hours.

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

OMB Reviewer: Milo Sunderhau, (202) 395-7340, 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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Public Information Collection Requirements Submitted to OMB for Review

August 11, 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: 1545-1081.

Form Number: IRS Form 8809.

Type of Review: Extension.

Title: Request for Extension of Time to File Information Returns.

Description: Form 8809 is used to request an extension of time to file certain information returns. It will be used by IRS to process requests expeditiously and to track from year to year those who repeatedly ask for an extension.

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

Estimated Number of Respondents/Recordkeepers: 50,000.

Estimated Burden Hours Per

Respondent/Recordkeeper:

Recordkeeping—2 hr., 4 min.

Preparing and sending the form to the IRS—26 min.

Frequency of Response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 125,000 hours.

OMB Number: 1545-1150.

Form Number: IRS Form 990-EZ.

Type of Review: Revision.

Title: Short Form 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.

Description: Form 990-EZ is needed to determine Internal Revenue Code (IRC) section 501(a) tax-exempt organizations fulfill the operating conditions of their tax exemption. IRS uses the information from this form to determine if the filers are operating within the rules of their exemption.

Respondents: Not-for-profit institutions.

Estimated Number of Respondents/Recordkeepers: 100,000.

Estimated Burden Hours Per

Respondent/Recordkeeper:

Recordkeeping—27 hr., 1 min.

Learning about the law or the form—7 hr., 13 min.

Preparing the form—8 hr., 55 min.

Copying, assembling, and sending the form to the IRS—16 min.

Frequency of Response: Annually.

Estimated Total Reporting Burden: 4,342,000 hours.

OMB Number: 1545-1358.

Regulation ID Number: PS-73-88 NPRM.

Type of Review: Extension.

Title: Generation-Skipping Transfer Tax.

Description: The information required by the regulation will require individuals and/or fiduciaries to report information on Forms 706NA, 706, 706GS(D-1), 706GS(T), and 709 in connection with the generation-skipping transfer tax. The information will facilitate the assessment of the tax and taxpayer examinations.

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

Estimated Number of Respondents: 1.

Estimated Burden Hours Per

Respondent: 1 hour.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 1 hour.

OMB Number: 1545-1423.

Regulation ID Number: PS-106-91 Final.

Type of Review: Extension.

Title: State Housing Credit Ceiling and Other Rules Relating to the Low-Income Housing Credit.

Description: The regulations provide the order in which credits are allocated from each State's credit ceiling under section 42(h)(3)(C) and the determination of which states qualify for credits from a National Pool of credits under section 42(h)(3)(D).