Allocating agencies need this information to correctly allocate credits and determine National Pool eligibility.

Respondents: Business or other forprofit, Individuals or households, Notfor-profit institutions, State, Local or Tribal Government.

Estimated Number of Respondents: 110.

Estimated Burden Hours Per Respondent: 1 hour.

Frequency of Response: Other. Estimated Total Reporting Burden: 275 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. 95–20384 Filed 8–16–95; 8:45 am]

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: 1545–0145.
Form Number: IRS Form 2439.
Type of Review: Extension.
Title: Notice to Shareholder of
Undistributed Long-Term Capital Gains.

Description: Form 2439 is sent by regulated investment companies to their shareholders to report undistributed capital gains and the amount of tax paid on these gains designated under Internal Revenue Code (IRC) section 852(b)(3)(D). Both the company and shareholder file copies of Form 2439 with IRS. IRS uses the information to check shareholder compliance.

Respondents: Business or other forprofit.

Estimated Number of Respondents/ Recordkeepers: 100. Estimated Burden Hours Per Respondent/Recordkeeper: Recordkeeping—1 hr., 55 min.

Learning about the law or the form-6 min.

Preparing and sending the form to the IRS—8 min.

Frequency of Response: Annually. Estimated Total Reporting/

Recordkeeping Burden: 21,500 hours.

OMB Number: 1545–0301. Form Number: IRS Form 1117(c). Type of Review: Extension. Title: Confirmation Letter.

Description: It is necessary to directly communicate with taxpayers and/or other knowledgeable parties to obtain verification of information such as the correct amount of tax due, returns filed, etc.. Response information is used to determine the accuracy of tax and general ledger accounts, etc.. Affected public: Taxpayers.

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

Estimated Number of Respondents: 4,200.

Estimated Burden Hours Per Respondent: 15 minutes.

Frequency of Response: On occasion. Estimated Total Reporting Burden: 1.050 hours.

OMB Number: 1545–0796. Form Number: IRS Form 6524. Type of Review: Extension. Title: Office of Chief Counsel Application.

Description: The Chief Counsel Application form provides data we deem critical for evaluating attorney applicant's qualifications such as LSAT score, bar admission status, type of work preference, law school, class standing. OF–306 does not provide this information.

Respondents: Individuals or households.

Estimated Number of Respondents: 3.000.

Estimated Burden Hours Per Respondent: 18 minutes.

Frequency of Response: On occasion. Estimated Total Reporting Burden: 900 hours.

OMB Number: 1545–1155. Regulation ID Number: PS-74-89 Final (T.D. 8282).

Type of Review: Extension.
Title: Election of Reduced Research

Description: These regulations prescribe the procedure for making the election described in section 280C(c)(3) of the Internal Revenue Code. Taxpayers making this election must reduce their

section 41(a) research credit, but are not required to reduce their deductions for qualified research expenses, as required in paragraphs (1) and (2) of section 280C(c).

Respondents: Business or other forprofit, Individuals or households. Estimated Number of Respondents:

Estimated Burden Hours Per Respondent: 15 minutes.

Frequency of Response: Annually. Estimated Total Reporting Burden: 50 hours.

OMB Number: 1545–1356. Regulation ID Number: IA–003–89 Final.

Type of Review: Extension. Title: Recovery of Reasonable Administrative Costs.

Description: These regulations provide guidance with respect to the recovery of administrative costs incurred in connection with an administrative proceedings before the Internal Revenue Service. "Reasonable administrative costs" are defined as is the period within which such costs must be incurred. Procedures that must be followed to recover such costs are also set forth.

Respondents: Business or other forprofit, Individuals or households, Notfor-profit institutions, Farms.

Estimated Number of Respondents: 8,000.

Estimated Burden Hours Per Respondent: 2 hours.

Frequency of Response: On occasion. Estimated Total Reporting Burden: 6,000 hours.

OMB Number: 1545–1357. *Regulation ID Number:* PS–50–92 Final.

Type of Review: Extension.
Title: Rules to Carry Out the Purposes of Section 42 and for Correcting Administrative Errors and Omissions.

Description: 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.

Respondents: Business or other forprofit, Individuals or households, Notfor-profit institutions, State, Local or Tribal Government.

Estimated Number of Respondents: 85.

Estimated Burden Hours Per Respondent: 1 hour, 30 minutes.

Frequency of Response: On occasion. Estimated Total Reporting Burden: 128 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. 95–20385 Filed 8–16–95; 8:45 am] BILLING CODE 4830–01–P

UNITED STATES INFORMATION AGENCY

Office of Citizens Exchange; NIS Secondary School Initiative; Secondary School Linkage Program

ACTION: Notice; Request for proposals.

SUMMARY: The Office of Citizen Exchanges, Division of the NIS Secondary School Initiative, of the United States Information Agency's Bureau of Educational and Cultural Affairs announces an open competition for an assistance award to conduct exchanges through the multiple secondary school linkage program with Armenia, Azerbaijan, Belarus, Georgia, Kazakhstan, Kyrgyzstan, Moldova, Russia, Tajikistan, Turkmenistan, Ukraine, Uzbekistan. Public or private non-profit organizations meeting the provisions described in IRS regulation 26 CFR 1.501(c) (3)-1 apply either to enhance/expand existing linkages or to develop new school linkage programs. All submissions must contain a Student exchange component AND an Educator (teacher and/or administrator) exchange component. For previous school link grant recipients, a minimum of twentyfive percent of the proposed linkages must not have been previously supported by USIA. USIA grant funds may not be used for student or teacher exchanges located in the cities of Moscow or St. Petersburg, Russia. The maximum grant award will be \$800,000.

Overall grant making authority for this program is contained in the Mutual Educational and Cultural Exchange Act of 1961, Public Law 87-256, as amended, also known as the Fulbright-Hays Act. The purpose of the Act is "to enable the Government of the United States to increase mutual understanding between the people of the United States and the people of other countries * * to strengthen the ties which unite us with other nations by demonstrating the educational and cultural interests, developments, and achievements of the people of the United States and other nations * * * and thus to assist in the development of friendly, sympathetic

and peaceful relations between the United States and the other countries of the world."

The funding authority for the program cited above was originally provided through the FREEDOM Support Act of 1992. Grants awarded by the solicitation are subject to the availability of funding for the Fiscal Year 1996 program. Programs and projects must conform with Agency requirements and guidelines outlined in the Solicitation Package.

ANNOUNCEMENT TITLE AND NUMBER: All communications with USIA concerning this announcement should refer to the above title and reference number E/P–96–14.

DEADLINE FOR PROPOSALS: All copies must be received at the U.S. Information Agency by 5 p.m. Washington, D.C. time on Friday, November 17, 1995. Faxed documents will not be accepted, nor will documents postmarked November 17 but received at a later date. It is the responsibility of each applicant to ensure that proposals are received by the above deadline. Subject to the availability of funding grants will be awarded February 1, 1996 for programs to begin after June 1, 1996.

FOR FURTHER INFORMATION CONTACT: NIS Secondary School Division, E/PY, Room 320, U.S. Information Agency, 301 4th Street, SW., Washington, D.C. 20547, telephone: (202) 619-6299; Fax: (202) 619-5311; e-mail nfeigenb@usia.gov to request a Solicitation Package, which includes more detailed award criteria, all application forms, and guidelines for preparing proposals, including specific questions or concerns regarding the solicitation, contact USIA Program Officer Naomi Feigenbaum. Interested applicants should read the complete Federal Register announcement before addressing inquiries to the USIA or submitting their proposals. Once the RFP deadline has passed, representatives of USIA and the Division of NIS Secondary School Initiative may not discuss this competition in any way with applicants until after the Bureau proposal review process has been completed. **SUBMISSIONS:** Applicants must follow all

instructions given in the Solicitation Package. The original and 10 copies of the complete application should be sent to: U.S. Information Agency Ref.: E/P–96–14 Office of Grants Management, E/XE, Room 326, 301 4th Street, S.W., Washington, D.C. 20547.

Applicants must also submit the "Executive Summary" and "Proposal Narrative" sections of the proposal on a 3.5" diskette, formatted for DOS. This

material must be provided in ASCII text (DOS) format with a maximum line length of 65 characters. USIA will transmit these files electronically to USIA posts overseas for their review, with the goal of reducing the time it takes to get posts' comments for the Agency's grants review process. **SUPPLEMENTARY INFORMATION:** Pursuant to the Bureau's authorizing legislation, programs must maintain a non-political character and should be balanced and representative of the diversity of American political, social, and cultural life. "Diversity" should be interpreted in the broadest sense and encompass differences including but not limited to race, gender, religion, geographic location, socio-economic status, and physical challenges. Applicants are strongly encouraged to adhere to the advancement of this principle.

Overview: (Background, Objectives)

The short-term goal of the school linkage program is to provide partial funding for linkages between U.S. and NIS schools featuring student and educator exchanges for the purpose of collaborative substantive projects. Grant funded exchanges must have a thematic focus and have tangible outcomes (e.g. educational materials). The long term goals are to:

- (1) to advance mutual understanding between the U.S. and the NIS;
- (2) develop lasting institutional ties between U.S. and NIS schools and communities:
- (3) promote U.S. government/private sector cooperation by supporting linkages which hold promise for sustainability beyond the grant term and serve the needs and interests of the schools.

The linkages between networks of secondary schools in the U.S. with networks of schools in the NIS must establish ties between the schools in the network through two sets of exchange programs (1) the exchange of secondary school educators between the U.S. and NIS countries; (2) the exchange of secondary school students, from 14 to 18 years of age, between the U.S. and participating NIS countries.

Guidelines

USIA funding may not be used to supplant existing private sector funding. Applicants must indicate how activities have been funded in the past and how the activities will be expanded with assistance from USIA. The U.S. recipient of the grant is responsible for recruiting/selecting/organizing a minimum of three U.S. secondary schools to form the U.S. network, strengthening an existing working