

confidentiality of the information. This section also requires that these agencies furnish reports to the IRS describing their safeguards.

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

**Estimated Number of Respondents:** 5,100.

**Estimated Burden Hours Per Respondent:** 5 hours.

**Frequency of Response:** Annually.

**Estimated Total Reporting Burden:** 25,500 hours.

**OMB Number:** 1545-1012.

**Form Number:** IRS Form 5305A-SEP.

**Type of Review:** Reinstatement.

**Title:** Salary Reduction and Other Elective Simplified Employee Pension—Individual Retirement Accounts Contribution Agreement.

**Description:** This form is used by an employer to make an agreement to provide benefits to all employees under a salary reduction Simplified Employee Pension (SEP) described in section 408(k). This form is not to be filed with IRS, but to be retained in the employers records as proof of establishing such a plan, thereby justifying a deduction for contributions made to this SEP. The data is used to verify the deduction.

**Respondents:** Business or other for-profit.

**Estimated Number of Respondents/Recordkeepers:** 100,000.

**Estimated Burden Hours Per Respondent/Recordkeeper:**

Recordkeeping—40 min.

Learning about the law or the form—54 min.

Preparing the form—1 hr., 5 min.

**Frequency of Response:** On occasion.

**Estimated Total Reporting/Recordkeeping Burden:** 265,000.

**OMB Number:** 1545-1102.

**Regulation ID Number:** PS-19-82 Final, Notice 89-1 and Notice 89-6.

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

**Estimated Number of Respondents:** 2,230.

**Estimated Burden Hours Per Respondent:** 4 hours, 30 minutes.

**Frequency of Response:** Other.

**Estimated Total Reporting Burden:** 4,008 hours.

**OMB Number:** 1545-1355.

**Regulation ID Number:** INTL-848-89 NPRM.

**Type of Review:** Extension.

**Title:** Taxable Year of Certain Foreign Corporations Beginning After July 10, 1989.

**Description:** Proposed regulations set forth the "required year" for "specified foreign corporations" for taxable years beginning after July 10, 1989, and give guidance on which foreign corporations must change their taxable year and how to effect the change in taxable year. Specified foreign corporations must conform to the required year and must state so on Form 5471.

**Respondents:** Business or other for-profit.

**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 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.

**Lois K. Holland,**

*Departmental Reports Management Officer.*

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

August 15, 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:** 1545-0710.

**Form Number:** IRS Forms 5500, 5500-C/R and Schedules.

**Type of Review:** Revision.

**Title:** Annual Return/Report of Employee Benefit Plan, Return/Report of Employee Benefit Plan and Associated Schedules.

**Description:** The forms listed in Item 7 are Annual Information Returns filed by Employee Benefit Plans. The IRS uses this information to determine if the plan appears to be operating properly as required under the law or whether the plan should be audited.

**Respondents:** Business or other for-profit.

**Estimated Number of Respondents/Recordkeepers:** 901,400.

**ESTIMATED BURDEN HOURS PER RESPONDENT/RECORDKEEPER:**

Form/schedule	Recordkeeping	Learning about law or the form	Preparing the form	Copying, assembling, and sending the form to the IRS
5500 (initial filers) .....	87 hours, 46 minutes .....	9 hours, 32 minutes .....	14 hours, 11 minutes .....	0 hours, 48 minutes.
5500 (all other filers) .....	82 hours, 16 minutes .....	9 hours, 32 minutes .....	14 hours, 6 minutes .....	0 hours, 48 minutes.
Schedule A .....	17 hours, 28 minutes .....	0 hours, 28 minutes .....	1 hour, 42 minutes .....	0 hours, 16 minutes.
Schedule B (Part I) .....	29 hours, 39 minutes .....	2 hours, 47 minutes .....	3 hours, 23 minutes .....	0 hours, 0 minutes.
Schedule B (Part II) .....	18 hours, 39 minutes .....	1 hour, 23 minutes .....	1 hour, 45 minutes .....	0 hours, 0 minutes.
Schedule C .....	5 hours, 16 minutes .....	0 hours, 18 minutes .....	0 hours, 23 minutes .....	0 hours, 0 minutes.
Schedule E (nonleveraged ESOP) .....	1 hour, 12 minutes .....	0 hours, 12 minutes .....	0 hours, 13 minutes .....	0 hours, 0 minutes.
Schedule E (leveraged ESOP) .....	10 hours, 2 minutes .....	1 hour, 41 minutes .....	1 hour, 56 minutes .....	0 hours, 0 minutes.
Schedule F .....	2 hours, 52 minutes .....	0 hours, 24 minutes .....	0 hours, 28 minutes .....	0 hours, 0 minutes.
Schedule G .....	15 hours, 4 minutes .....	0 hours, 6 minutes .....	0 hours, 21 minutes .....	0 hours 0 minutes.

ESTIMATED BURDEN HOURS PER RESPONDENT/RECORDKEEPER:—Continued

Form/schedule	Recordkeeping	Learning about law or the form	Preparing the form	Copying, assembling, and sending the form to the IRS
Schedule P .....	1 hour, 55 minutes .....	0 hours, 30 minutes .....	0 hours, 33 minutes .....	0 hours, 0 minutes.
Schedule SSA .....	5 hours, 30 minutes .....	0 hours, 6 minutes .....	0 hours, 11 minutes .....	0 hours, 0 minutes.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 27,946,240 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.  
**Lois K. Holland,**  
*Departmental Reports, Management Officer.* [FR Doc. 95-21120 Filed 8-24-95; 8:45 am]  
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**Public Information Collection Requirements Submitted to OMB for Review**

August 15, 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:* 1545-0633.  
*Form Number:* Notices 437, 438 and 466.  
*Type of Review:* Extension.  
*Title:* Notice of Intention to Disclose.  
*Description:* Notice is required by 26 USC 6110(f). A reply is necessary if recipient disagrees with the Service's proposed deletions. The Service uses the reply to consider propriety of making additional deletions to public inspection version of written determinations or related background file documents.  
*Respondents:* Individuals or households, Business or other for-profit, Not-for-profit institutions, Farms, State, Local or Tribal Government  
*Estimated Number of Respondents:* 2,500.

*Estimated Burden Hours Per Respondent:* 30 minutes.  
*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden:* 1,250 hours.  
*OMB Number:* 1545-922.  
*Form Number:* IRS Forms 8329 and 8330.

*Type of Review:* Extension.  
*Title:* Lender's Information Return for Mortgage Credit Certificates (MCCs) (8329); Issuer's Quarterly Information Return for Mortgage Credit Certificates (MCCs) (8330).

*Description:* Form 8329 is used by lending institutions and Form 8330 is used by state and local governments to report on mortgage credit certificates (MCCs) authorized under Internal Revenue Code (IRC) section 25. IRS matches the information supplied by lenders and issuers to ensure that the credit is computed properly.

*Respondents:* Business or other for-profit, State, Local or Tribal Government.

*Estimated Number of Respondents/Recordkeepers:* 10,500.

ESTIMATED BURDEN HOURS PER RESPONDENT/RECORDKEEPER

	Form 8329	Form 8330
Recordkeeping ..	3 hr., 35 min.	4 hr., 32 min.
Learning about the law or the form .....	1 hr., 5 min.	1 hr., 17 min.
Preparing and sending the form to the IRS .....	1 hr., 12 min.	1 hr., 25 min.

*Frequency of Response:* Quarterly and Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 73,300 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.

**Lois K. Holland,**  
*Departmental Reports, Management Officer.* [FR Doc. 95-21121 Filed 8-24-95; 8:45 am]  
**BILLING CODE 4830-01-P**

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

August 16, 1995.

The Department of Treasury has made revisions and resubmitted 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:* 1545-0229.  
*Form Number:* IRS Form 6406.  
*Type of Review:* Resubmission.

*Title:* Short Form Application for Determination for Amendment of Employee Benefit Plan.

*Description:* This form is used by certain employee plans who want a determination letter or an amendment to the plan. The information gathered will be used to decide whether the plan is qualified under section 401(a).

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 16,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 207,840 hours.

*Clearance Officer:* Garrick Shear, (202) 622-3869, Internal Revenue