

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]  
**BILLING CODE 4830-01-P**

**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]  
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**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

Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

**Lois K. Holland,**

*Departmental Reports Management Officer.*  
[FR Doc. 95-21122 Filed 8-24-95; 8:45 am]  
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**Public Information Collection Requirements Submitted to OMB for Review**

August 16, 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:* 1545-0458.

*Form Number:* IRS Form 4852.

*Type of Review:* Extension.

*Title:* Substitute for Form W-2, Wage and Tax Statement or Form 1099R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

*Description:* In the absence of a Form W-2 or 1099R from the employer or payer, Form 4852 is used by the taxpayer to estimate gross wages, pensions, annuities, retirement or IRA payments received as well as income or FICA tax withheld during the year. It is attached to the return for processing.

*Respondents:* Individuals or households, Business or other for-profit, Farms, Federal Government, State, Local or Tribal Government.

*Estimated Number of Respondents:* 1,300,000.

*Estimated Burden Hours Per Respondent:* 18 minutes.

*Frequency of Response:* On occasion and Annually.

*Estimated Total Reporting Burden:* 390,000 hours.

*OMB Number:* 1545-0597.

*Form Number:* IRS Form 4598.

*Type of Review:* Extension.

*Title:* Form W-2 or 1099 Not Received or Incorrect.

*Description:* Employers and/or payers are required to furnish Forms W-2 or 1099 to employees and other payees. This three-part form is necessary for the resolution of taxpayer complaints

concerning the non-receipt of or incorrect Forms W-2 or 1099.

*Respondents:* Individuals or households, Business or other for-profit, Farms, Federal Government, State, Local or Tribal Government.

*Estimated Number of Respondents:* 850,000.

*Estimated Burden Hours Per Respondent:* 15 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 212,500 hours.

*OMB Number:* 1545-0806.

*Regulation ID Number:* EE-12-78 Final.

*Type of Review:* Extension.

*Title:* Nonbank Trustees of Pension and Profit-Sharing Trusts Benefiting Owner-Employees.

*Description:* Internal Revenue Code (IRC) section 408(a)(2) permits a person other than a bank to be the trustee of an IRA. To do so, an application needs to be filed and various qualifications need to be met. IRS uses the information to determine whether a person qualifies to be a non-bank trustee.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 340.

*Estimated Burden Hours Per Respondent:* 46 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 260 hours.

*OMB Number:* 1545-0807.

*Form Number:* TD 7533 and TD 7896 Final Regulations (LR 2013).

*Type of Review:* Extension.

*Title:* Time for Filing Returns of Corporations.

*Description:* Section 6072 (b), (c), (d), and (e) of the Internal Revenue Code (IRC) deals with the filing dates of certain corporate returns. Regulation section 1.6072-2 provides additional information concerning these filing dates.

*Respondents:* Business or other for-profit, Not-for-profit institutions.

*Estimated Number of Respondents:* 1.

*Estimated Burden Hours Per Respondent:* 1 hour.

*Frequency of Response:* On occasion and annually.

*Estimated Total Reporting Burden:* 1 hour.

*OMB Number:* 1545-0814.

*Regulation ID Number:* EE-44-78 Final.

*Type of Review:* Extension.

*Title:* Cooperative Hospital Service Organizations.

*Description:* This regulation establishes the rules for cooperative hospital service organizations which

seek tax-exempt status under section 501(e) of the Internal Revenue Code. Such an organization must keep records in order to show its cooperative nature and to establish compliance with other requirements in section 501(c).

*Respondents:* Not-for-profit institutions.

*Estimated Number of Recordkeepers:* 1.

*Estimated Burden Hours Per Recordkeeper:* 1 hour.

*Frequency of Response:* Other.

*Estimated Total Recordkeeping Burden:* 1 hour.

*OMB Number:* 1545-1141.

*Form Number:* Notice 89-102.

*Type of Review:* Extension.

*Title:* Treatment of Acquisition of Certain Financial Institutions; Tax Consequences of Federal Financial Assistance.

*Description:* Section 597 of the Internal Revenue Code provides that the Secretary shall provide guidance concerning the tax consequences of Federal financial assistance received by qualifying institutions. These institutions may defer payment of Federal income tax attributable to the assistance. Required information identifies deferred tax liabilities.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 250.

*Estimated Burden Hours Per Respondent:* 30 minutes.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 125 hours.

*OMB Number:* 1545-1212.

*Form Number:* IRS Form 706-QDT.

*Type of Review:* Revision.

*Title:* U.S. Estate Return for Qualified Domestic Trusts.

*Description:* Form 706-QDT is used by the trustee or the designated filer to compute and report the Federal estate tax imposed on qualified domestic trusts by Internal Revenue Code (IRC) section 2056A. IRS uses the information to enforce this tax and to verify that the tax has been properly computed.

*Respondents:* Individuals or households, Business or other for-profit.  
*Estimated Number of Respondents/Recordkeepers:* 80.

**ESTIMATED BURDEN HOURS PER RESPONDENT/RECORDKEEPER**

Recordkeeping .....	1 hr., 12 min.
Learning about the law or the form.	42 min.