

*Description:* Owners of residential low-income rental buildings may claim a low-income housing credit for each qualified building over a 10-year credit period. Form 8609 is used to get a credit allocation from the housing credit

agency. The form, along with Schedule A, is used by the owner to certify necessary information required by the law. Respondents: Business or other for-profit, Individuals or households, State, Local or tribal government.

*Estimated Number of Respondents/Recordkeepers:* 120,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

	Form 8609	Schedule A
Recordkeeping .....	8 hr., 37 min. ....	6 hr., 41 min.
Learning about the law or the form .....	2 hr., 17 min. ....	47 min.
Preparing and sending the form to the IRS .....	2 hr., 31 min. ....	56 min.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 2,447,400 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. 96-15105 Filed 6-13-96; 8:45 am]  
**BILLING CODE 4830-01-P**

*Estimated Burden Hours Per Respondent/Recordkeeper:*  
 Recordkeeping—6 hr., 28 min.  
 Learning about the law or the form—28 min.  
 Preparing the form—1 hr., 31 min.  
 Copying, assembling, and sending the form to the IRS—16 min.  
*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 6,147,600 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.  
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Certificates of Authority expire on June 30 each year, unless revoked prior to that date. The Certificates are subject to subsequent annual renewal as long as the companies remain qualified (31 CFR, Part 223). A list of qualified companies is published annually as of July 1 in Treasury Department Circular 570, with details as to underwriting limitations, areas in which licensed to transact surety business and other information.  
 The Circular may be viewed or downloaded by calling the U.S. Department of the Treasury, Financial Management Service, computerized public bulletin board system (FMS Inside Line) at (202) 874-6817/7034/6953/6872. A hard copy may be purchased from the Government Printing Office (GPO), Washington, DC, telephone (202) 512-0132. When ordering the Circular from GPO, use the following stock number: 048-000-00489-0.

**Submission to OMB for Review; Comment Request**

June 7, 1996.  
 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 1995, Public Law 104-13. 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:* 1545-1186.  
*Form Number:* IRS Form 8825.  
*Type of Review:* Extension.  
*Title:* Rental Real Estate Income and Expenses of a Partnership or an S Corporation.  
*Description:* Form 8825 is used to verify that partnerships and S corporations have correctly reported their income and expenses from rental real estate property. The form is filed with either Form 1065 or Form 1120S.  
*Respondents:* Business or other for-profit, Farms.  
*Estimated Number of Respondents/Recordkeepers:* 705,000.

**Fiscal Service**

[Dept. Circ. 570, 1995 Rev., Supp. No. 18]

**Survey Companies Acceptable on Federal Bonds, American Alliance Insurance Company**

A Certificate of Authority as an acceptable surety on Federal Bonds is hereby issued to the following company under Sections 9304 to 9308, Title 31, of the United States Code. Federal bond-approving officers should annotate their reference copies of the Treasury Circular 570, 1995 Revision, on page 34437 to reflect this addition:  
*American Alliance Insurance Company.* Business Address: 580 Walnut Street, Cincinnati, Ohio, 45202. Phone: (513) 369-5000. Underwriting Limitation b/: \$685,000. Surety Licenses c/: AL, AK, AS, AZ, AR, CA, CO, CT, DE, DC, FL, GA, GU, HI, ID, IL, IN, IA, KS, KY, LA, MD, MA, MI, MN, MS, MO, MT, NE, NV, NJ, NM, NY, NC, ND, OH, OK, OR, PA, PR, RI, SC, SD, TN, TX, UT, VT, VA, VI, WA, WV, WI, WY. Incorporated in: Arizona.

Questions concerning this Notice may be directed to the U.S. Department of the Treasury, Financial Management Service, Funds Management Division, Surety Bond Branch, 3700 East-West Highway, Room 6F04, Hyattsville, MD 20782, telephone (202) 874-7116.

Dated: May 30, 1996.  
 Charles F. Schwan III,  
*Director, Funds Management Division, Financial Management Service.*  
 [FR Doc. 96-15073 Filed 6-13-96; 8:45 am]  
**BILLING CODE 4810-35-M**

**Internal Revenue Service**

**Proposed Collection; Comment Request for Form 1040PC**

**AGENCY:** Internal Revenue Service (IRS), Treasury.  
**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this