

**SUPPLEMENTARY INFORMATION:**

*Title:* Work Opportunity Credit.

*OMB Number:* 1545-0219.

*Form Number:* 5884.

*Abstract:* Internal Revenue Code section 38(b)(2) allows a credit against income tax to employers hiring individuals from certain targeted groups such as welfare recipients, etc. The employer uses Form 5884 to compute this credit. The IRS uses the information on the form to verify that the correct amount of credit was claimed.

*Current Actions:* Line 6(c) was added for the new child tax credit under Internal Revenue Code section 24 and line 6(d) was added for the new education credits under Code section 25A.

*Type of Review:* Revision of a currently approved collection.

*Affected Public:* Individuals or households, business or other for-profit organizations, and farms.

*Estimated Number of Respondents:* 85,000.

*Estimated Time Per Respondent:* 8 hr., 11 min.

*Estimated Total Annual Burden Hours:* 696,150.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

**Request for Comments**

Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation,

and purchase of services to provide information.

Approved: February 19, 1998.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

[FR Doc. 98-4968 Filed 2-25-98; 8:45 am]

BILLING CODE 4830-01-U

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Proposed Collection; Comment Request for Form 990-T**

**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 opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 990-T, Exempt Organization Business Income Tax Return.

**DATES:** Written comments should be received on or before April 27, 1998, to be assured of consideration.

**ADDRESSES:** Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Martha R. Brinson, (202) 622-3869, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:**

*Title:* Exempt Organization Business Income Tax Return.

*OMB Number:* 1545-0687.

*Form Number:* 990-T.

*Abstract:* Form 990-T is used to report and compute the unrelated business income tax imposed on exempt organizations by Internal Revenue Code section 511 and the proxy tax imposed by Code section 6033(e). The form provides the IRS with the information necessary to determine that the tax has been properly computed.

*Current Actions:* Two new checkboxes have been added to Item B. These additions reflect sections 302 and 213 of the Taxpayer Relief Act of 1997 (TRA), which created Roth IRAs and

Educational IRAs and subjected them to the unrelated business income tax.

The "408(a) trust" and "220(d) trust" checkboxes were deleted from Item G, and a new checkbox titled "Other trust" was added. This new checkbox will be used by the former users of the two deleted boxes plus 408A(b) and 530(b) trusts, which were created by sections 302 and 213 of the TRA. The four types of trusts that will check this box are IRA trusts, Roth IRA trusts, Education IRA trusts, and Medical Savings Account Trusts.

*Type of Review:* Revision of a currently approved collection.

*Affected Public:* Not-for-profit institutions.

*Estimated Number of Respondents:* 37,103.

*Estimated Time Per Respondent:* 133 hr., 57 min.

*Estimated Total Annual Burden Hours:* 4,969,947.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

**Request for Comments**

Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record.

Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: February 19, 1998.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

[FR Doc. 98-4969 Filed 2-25-98; 8:45 am]

BILLING CODE 4830-01-U

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 1041-QFT

**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 opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 1041-QFT, U.S. Income Tax Return for Qualified Funeral Trusts.

**DATES:** Written comments should be received on or before April 27, 1998, to be assured of consideration.

**ADDRESSES:** Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instruction should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

#### SUPPLEMENTARY INFORMATION:

*Title:* U.S. Income Tax Return for Qualified Funeral Trusts.

*OMB Number:* 1545-1593.

*Form Number:* Form 1041-QFT.

*Abstract:* Internal Revenue Code section 685 allows the trustee of a qualified funeral trust to elect to report and pay the tax for the trust. Form 1041-QFT is used for this purpose. The IRS uses the information on the form to determine that the trustee filed the proper return and paid the correct tax.

*Current Actions:* There are no changes being made to the form at this time.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Businesses or other for-profit organizations.

*Estimated Number of Respondents:* 15,000.

*Estimated Time Per Respondent:* 14 hrs. 34 min.

*Estimated Total Annual Burden Hours:* 218,550.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential as required by 26 U.S.C. 6103.

#### Request for Comments

Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: February 19, 1998.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

[FR Doc. 98-4970 Filed 2-25-98; 8:45 am]

BILLING CODE 4830-01-U

## UNITED STATES INFORMATION AGENCY

### Multi-Regional Project for International Visitors "Ethics in Government and Business"

**ACTION:** Notice, request for proposals.

**SUMMARY:** The Office of International Visitors (IV) of the United States Information Agency's (USIA) Bureau of Educational and Cultural Affairs announces an open competition for an assistance award. Public and private nonprofit organizations meeting the provisions described in IRS regulation 26 CFR 1.501(c)(3)-1 may apply to

develop a Multi-Regional Group of International Visitors traveling in the United States for 24 days. The group will be comprised of from 12 to 30 American Embassy contacts in the fields of government officials, business leaders, politicians, civic and community leaders, journalists and educators.

Overall grant making authority for this program is contained in the Mutual Educational and Cultural Exchange Act of 1961, Pub. L. 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 to 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."

Program and project must conform with Agency requirements and guidelines outlined in the Solicitation Package. The U.S. Information Agency projects, programs and assistance award are subject to the availability of funds and sufficient number of participant nominations.

*Announcement Title and Number:* All communications with USIA concerning this announcement should refer to the above title and reference number E/VP-98-1.

*To download a solicitation package via Internet:* Information about USIA's IV Program is available via Internet at website: <http://www.usia.gov>. The entire Solicitation Package may be downloaded from USIA's website at <http://www.usia.gov/education/rfps>.

*To receive a solicitation package via FAX on demand:* The entire Solicitation Package may be received via the Bureau's "Grants Information Fax on Demand System", which is accessed by calling 202/401-7616. Please request a "Catalog" of available documents and order numbers when first entering the system.

*Deadline for Proposals:* All copies must be received at the U.S. Information Agency by 5 p.m. Washington, DC, time on May 19, 1998. Faxed documents will not be accepted, nor will documents postmarked on the proposal due date but received at a later date. It is the responsibility of each applicant to ensure that proposals are received by the due date which has been established for each available project, as follows: