

Estimated Total Reporting/Recordkeeping Burden: 1,821,000 hours.

OMB Number: 1545-1682.

Form Number: None.

Type of Review: Extension.

Title: Return-Free Tax Filing System Focus Group Interviews.

Description: As required by the IRS Restructuring and Reform Act of 1998, the IRS will be reporting to Congress annually on its progress in developing a Return-Free Tax Filing System. The purpose of these focus groups is to collect information to accurately and objectively establish a benchmark of current levels of taxpayer acceptance and potential use of a Return-Free Tax System. The focus groups would also provide the IRS with information to be used in marketing and communications efforts related to Return-Free. Such a system may eliminate the need for taxpayer-initiated filing with the IRS, even electronic filing.

Respondents: Individuals or households.

Estimated Number of Respondents: 480.

Estimated Burden Hours Per Respondent: 2 hours, 30 minutes.

Frequency of Response: Other (one-time only).

Estimated Total Reporting Burden: 160 hours.

OMB Number: 1545-1684.

Form Number: None.

Type of Review: Extension.

Title: Pre-Filing Agreements Pilot Program.

Description: Notice 2000-12 describes a pilot program under which certain large business taxpayers may request examination and resolution of a specific issues relating to tax returns they expect to file between September and December, 2000. The resolution of such issues under the pilot program will be memorialized by a type of closing agreement under Code section 7121 called a pre-filing agreement.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 24.

Estimated Burden Hours Per Respondent/Recordkeeper: 40 hours, 17 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 967 hours.

Clearance Officer: Garrick Shear, Internal Revenue Service, Room 5244, 1111 Constitution Avenue, NW, Washington, DC 20224.

OMB Reviewer: Alexander T. Hunt, (202) 395-7860, Office of Management and Budget, Room 10202, New

Executive Office Building, Washington, DC 20503.

Lois K. Holland,

Departmental Reports Management Officer.
[FR Doc. 00-11754 Filed 5-10-00; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 8752

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 8752, Required Payment or Refund Under Section 7519.

DATES: Written comments should be received on or before July 10, 2000 to be assured of consideration.

ADDRESSES: Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5244, 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 Larnice Mack (202) 622-3179, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Required Payment or Refund Under Section 7519.

OMB Number: 1545-1181.

Form Number: 8752.

Abstract: Partnerships and S corporations use Form 8752 to compute and report the payment required under Internal Revenue Code section 7519 or to obtain a refund of net prior year payments. Such payments are required of any partnership or S corporation that has elected under Code section 444 to have a tax year other than a required tax year.

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: Business or other for-profit organizations and farms.

Estimated Number of Respondents: 72,000.

Estimated Time Per Respondent: 7 hr., 34 min.

Estimated Total Annual Burden Hours: 545,040.

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: May 3, 2000.

Garrick R. Shear,

IRS Reports Clearance Officer.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 8824

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