

*Estimated Burden Hours Per Respondent/Recordkeeper:*  
 Recordkeeping—4 hr., 4 min.  
 Learning about the law or the form—1 hr., 47 min.  
 Preparing and sending the form to the IRS—1 hr., 54 min.  
*Frequency of Response:* Other (One-Time Election).  
*Estimated Total Reporting/Recordkeeping Burden:* 5,760 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.*  
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**DEPARTMENT OF THE TREASURY**

**Submission for OMB Review; Comment Request**

May 16, 2000.

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.  
**DATES:** Written comments should be received on or before June 26, 2000 to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-0205.  
*Form Number:* IRS Form 5452.  
*Type of Review:* Extension.  
*Title:* Corporate Report of Nondividend Distribution.  
*Description:* Form 5452 is used by corporations to report their nontaxable distributions as required Internal Revenue Code (IRC) 6042(d)(2). The information is used IRS to verify that the distributions are nontaxable as claimed.

*Respondents:* Business of other for-profit, Farms.  
*Estimated Number of Respondents/Recordkeepers:* 1,700.

*Estimated Burden Hours Per Respondent/Recordkeeper:*  
 Recordkeeping: 28 hr., 13 min.  
 Learning about the law or the form: 58 min.  
 Preparing the form: 2 hr., 24 min.  
 Copying, assembling, and sending the form to the IRS: 16 min.  
*Frequency of Response:* On occasion.  
*Estimated Total Reporting/Recordkeeping Burden:* 54,145 hours.  
*OMB Number:* 1545-0902.  
*Form Number:* IRS Forms 8288 and 8288-A.

*Type of Review:* Extension.  
*Title:* U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests (Form 8288); and Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests (Form 8288-A).

*Description:* Form 8288 is used by the withholding agent to report and transmit the withholding to IRS. Form 8288-A is used to validate the withholding and to return a copy to the transferor for his/her use in filing a tax return.

*Respondents:* Business or other for-profit, Individuals or households  
*Estimated Number of Respondents/Recordkeepers:* 4,918.  
*Estimated Burden Hours Per Respondent/Recordkeeper:*

	Form 8288	Form 8288-A
Recordkeeping .....	5 hr., 16 min.	2 hr., 52 min.
Learning about the law or the form .....	5 hr., 8 min.	30 min.
Preparing and sending the form to the IRS .....	6 hr., 39 min.	34 min.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting/Recordkeeping Burden:* 124,607 hours.  
*OMB Number:* 1545-1257.  
*Form Number:* IRS Form 8827.  
*Type of Review:* Extension.  
*Title:* Credit for Prior Year Minimum Tax—Corporation.

*Description:* Section 53(d), as revised, allows corporations a minimum tax credit based on the full amount of alternative minimum tax incurred in tax years beginning after 1989, or a carryforward for use in a future year.

*Respondents:* Business or other for-profit, Farms.  
*Estimated Number of Respondents:* 25,000.

*Estimated Burden Hours Per Respondent:* 1 hour.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 25,000 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.*  
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**DEPARTMENT OF THE TREASURY**

**Submission for OMB Review; Comment Request**

May 18, 2000.

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.

**DATES:** Written comments should be received on or before June 26, 2000 to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-0195.  
*Form Number:* IRS Form 5213.  
*Type of Review:* Extension.

*Title:* Election To Postpone Determination as To Whether the Presumption Applies That an Activity Is Engaged in for Profit.