

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.

Description: This form is used by individuals, partnerships, estates, trusts, and S corporations to make an election to postpone an IRS determination as to whether an activity is engaged in for profit for 5 years (7 years for breeding, training, showing, or racing horses). The data is used to verify eligibility to make the election.

Respondents: Business or other for-profit, Individual or households.

Estimated Number of Respondents/Recordkeepers: 10,730.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping	7 min.
Learning about the law or the form.	10 min.
Preparing the form	10 min.
Copying, assembling, and sending the form to the IRS.	20 min.

Frequency of Response: On occasion.
Estimated Total Reporting/Recordkeeping Burden: 8,262 hours.

OMB Number: 1545-0495.

Form Number: IRS Form 4506-A.

Type of Review: Extension.

Title: Request for Public Inspection or Copy of Exempt Organization IRS Form.

Description: Internal Revenue Code section 6104 states that if an organization described in section 501(c) or (d) is exempt from taxation under section 501(a) for any taxable year, the application for exemption is open for public inspection. This includes all supporting documents, any letter or other documents issued by the IRS concerning the application, and certain annual returns of the organization. Form 4506-A is used to request public inspection or a copy of these documents.

Respondents: Business or other for-profit, Individuals or households, Not-for-profit institutions, Farms, Federal Government, State, Local or Tribal Government.

Estimated Number of Respondents/Recordkeepers: 20,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping	7 min.
Learning about the law or the form ..	3 min.
Preparing the form	13 min.
Copying, assembling, and sending the form to the IRS.	14 min.

Frequency of Response: On occasion.
Estimated Total Reporting/Recordkeeping Burden: 12,000 hours.

OMB Number: 1545-0865.

Form Number: IRS Form 8264.

Type of Review: Extension.

Title: Application for Registration of a Tax Shelter.

Description: Organizers of certain tax shelters are required to register them with the IRS using Form 8264. Other persons may have to register the tax shelter if the organizer doesn't. We use the information to give the tax shelter a registration number. Sellers of interests in the tax shelter furnish the number of investors who report the number on their tax returns.

Respondents: Business or other for-profit, Individuals or households.

Estimated Number of Respondents/Recordkeepers: 1,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping	31 hr., 49 min.
Learning about the law or the form ..	1 hr., 17 min.
Preparing, copying, assembling, and sending the form to the IRS.	1 hr., 52 min.

Frequency of Response: On occasion.
Estimated Total Reporting/Recordkeeping Burden: 34,960 hours.

OMB Number: 1545-0881.

Form Number: IRS Form 8271.

Type of Review: Extension.

Title: Investor Reporting of Tax Shelter Registration Number.

Description: All persons who are claiming a deduction, loss, credit, or other tax benefit, or reporting any income on their returns from a tax shelter required to be registered (under IRC 6111) must report the tax shelter registration number on that return. Form 8271 is used for this purpose. We use the information to associate claimed benefits with the tax shelter and to determine if any compliance actions are needed.

Respondents: Individuals or households, Business or other for-profit, Not-for-profit institutions, Farms, State, Local or Tribal Government.

Estimated Number of Respondents/Recordkeepers: 297,500.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping	7 min.
Learning about the law or the form ..	8 min.
Preparing the form	17 min.
Copying, assembling, and sending the form to the IRS.	10 min.

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 205,275 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 VETERANS AFFAIRS

Advisory Committee on Minority Veterans, Notice of Meeting

The Department of Veterans Affairs (VA), in accordance with Public Law 103-446, and Public Law 92-463, (Committee) will be held from Monday, June 5, 2000 to Wednesday, June 7, 2000, in Washington, DC. The purpose of the Committee is to advise the Secretary of Veterans Affairs on the administration of VA benefits and services to minority veterans; to assess the needs of minority veterans and to evaluate whether VA compensation, medical and rehabilitation services, outreach, and other programs are meeting those needs. The Committee will make recommendations to the Secretary regarding such activities.

The meeting will convene to room 830, VA Central Office Building, 810 Vermont Avenue, NW, Washington, DC, from 8:30 a.m. to 5:00 p.m. each day. On June 5, the Committee will focus on such health care issues as minority health—a global assessment, medical research, Board of Veterans Appeals (BVA) operations, and Minority and Veterans Business contacting. On Tuesday, June 6, the Committee will concentrate its effort on a report of a Veterans Identity Study, Hepatitis C infections, the cardiac care program evaluation, the Veterans' Benefits Administration's Road Map to Excellence and National Cemetery operations. The Committee will work in Subcommittees in the afternoon session. On Wednesday, June 7, the Committee will examine several diversity training programs and will begin drafting its annual report for Fiscal Year 2000.

These sessions will be open to the public. In order to notify the VA Security Office of the number of visitors to expect, those wishing to attend the meeting should contact Mr. Anthony T.