

Estimated Burden Hours Per Respondent/Recordkeeper: 30 minutes.
Frequency of Response: On occasion.
Estimated Total Reporting/Recordkeeping Burden: 3,000 hours.

OMB Number: 1515-0134.

Form Number: None.

Type of Review: Extension.

Title: Bonded Warehouses-Alterations, Suspensions Relocations and Discontinuances.

Description: Alterations to, or relocation of, a bonded warehouse may be made with the permission of an application by the warehouse proprietor to alter or relocate the warehouse.

Respondents: Business or other for-profit, individuals or households, not-for-profit institutions, Federal Government.

Estimated Number of Respondents/Recordkeepers: 110.

Estimated Burden Hours Per Respondent/Recordkeeper: 2 hours.

Frequency of Response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 193 hours.

OMB Number: 1515-0145.

Form Number: None.

Type of Review: Extension.

Title: Cargo Container and Road Vehicle Certification for Transport Under Customs Seal.

Description: This information is used in a voluntary program to receive internationally recognized Customs certification that intermodal Containers/Road Vehicles meet construction requires of international Customs conventions. Such certification facilitates international trade by reducing intermediate international controls.

Respondents: State, Local to Tribal Government, Business or other for-profit, individuals or households, not-for-profit institutions.

Estimated Number of Respondents: 25.

Estimated Burden Hours Per Respondent: 3 hours, 30 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 10,600 hours.

OMB Number: 1515-0193.

Form Number: None.

Type of Review: Extension.

Title: Report of Loss, Detention, or Accident by Bonded Carrier, Cartman, Lighterman, Foreign Trade Zone Operator, or Centralized Examination Station Operator.

Description: This collection is required to ensure that any loss or detention of bonded merchandise, or any accident happening to a vehicle or lighter while carrying bonded merchandise shall be immediately

reported by the cartman, lighterman, qualified bonded carrier, foreign trade zone operator, bonded warehouse proprietor, container station operator or centralized examination station operator are properly report to the port director.

Respondents: Business or other for-profit, individuals or households, not-for-profit institutions, Federal Government.

Estimated Number of Respondents/Recordkeepers: 250.

Estimated Burden Hours Per

Respondent/Recordkeeper: 37 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 154 hours.

OMB Number: 1515-0194.

Form Number: None.

Type of Review: Extension.

Title: Documentation Requirements for Articles Entered Under Various Special Tariff Treatment Provisions.

Description: This collection is used to ensure revenue collections and to provide duty-free entry of merchandise eligible for reduced duty treatment under provisions of HTUSA.

Respondents: Business or other for-profit, individuals or households, not-for-profit institutions, State, Local or Tribal government.

Estimated Number of Recordkeepers: 750.

Estimated Burden Hours Per

Recordkeeper: 12 minutes.

Frequency of Response: On occasion.

Estimated Total Recordkeeping Burden: 450 hours.

OMB Number: 1515-0210.

Form Number: None.

Type of Review: Extension.

Title: Notice of Detention.

Description: This collection requires a response to the Notice of Detention of merchandise and to provide evidence of admissibility to allow entry.

Respondents: Business or other for-profit, individuals or households, not-for-profit institutions, Federal Government.

Estimated Number of Respondents: 250.

Estimated Burden Hours Per

Respondent: 2 hours.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 500 hours.

Clearance Officer: J. Edgar Nichols (202) 927-1426, U.S. Customs Service, Printing and Records Management Branch, Ronald Reagan Building, 1300 Pennsylvania Avenue, N.W., Room 3.2.C, Washington, DC 20229.

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 11, 1999.

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, Pub. L. 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 21, 1999 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0094.

Form Number: IRS Form 1041-A.

Type of Review: Extension.

Title: U.S. Information Return—Trust Accumulation of Charitable Amounts.

Description: Form 1041-A is used to report the information required in 26 USC 6034 concerning accumulation and distribution of charitable amounts. The data is used to verify that amounts for which a charitable deduction was allowed are used for charitable purposes.

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

Estimated Number of Respondents/Recordkeepers: 18,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping	24 hr., 9 min.
Learning about the law or the form.	3 hr., 26 min.
Preparing the form	8 hr., 38 min.
Copying, assembling, and sending the form to the IRS.	1 hr., 20 min.

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 657,900 hours.

Clearance Officer: Garrick Shear, Internal Revenue Service, Room 5571, 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. 99-12714 Filed 5-19-99; 8:45 am]

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

May 14, 1999.

The Department of the Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Pub. L. 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 21, 1999 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0065.

Form Number: IRS Forms 4070, 4070A, 4070PR and 4070A-PR.

Type of Review: Revision.

Title: Employee's Report of Tips to Employer (4070); Employee's Daily

Record of Tips (4070A); Informe al Patrono de Propinas Recobidas por el Empleado (4070PR); and Registro Diario de Propinas del Empleado (4070A-PR).

Description: Employees who receive at least \$20 per month in tips must report the tips to their employers monthly for purposes of withholding of employment taxes. Forms 4070 and 4070PR (Puerto Rico only) are used for this purpose. Employees must keep a daily record of tips they receive. Forms 4070A and 4070A-PR are used this purpose.

Respondents: Individuals or households.

Estimated Number of Respondents/Recordkeepers: 570,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Form	Recordkeeping	Learning about the law or the form (in minutes)	Preparing the form (in minutes)	Copying, and providing the form (in minutes)
4070	7 min.	2	13	10
4070A	3 hr., 23 min.	2	28	28
4070PR	7 min.	2	55	28
4070A-PR	3 hr., 23 min.	3	13	10

Frequency of Response: Monthly.

Estimated Total Reporting/Recordkeeping Burden: 36,322,800 hours.

OMB Number: 1545-0122.

Form Number: IRS Form 1118, Schedules I and J.

Type of Review: Extension.

Title: Foreign Tax Credit—Corporation.

Description: Form 1118 and separate Schedules I and J are used by domestic and foreign corporations to claim a credit for taxes paid to foreign countries. The IRS uses Form 118 and related schedules to determine if the corporation has computed the foreign tax credit.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 30,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Form	Recordkeeping	Learning about the law of the form	Preparing and sending the form to the IRS
1118	97 hr., 20 min.	17 hr., 9 min.	20 hr., 42 min.
Schedule I (Form 1118)	9 hr., 20 min.	1 hr., 0 min.	1 hr., 11 min.
Schedule J (Form 1118)	106 hr., 25 min.	1 hr., 12 min.	2 hr., 59 min.

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 4,071,298 hours.

OMB Number: 1545-1493.

Regulation Project Number: PS-7-89 Final.

Type of Review: Extension.

Title: Treatment of Gain From the Disposition of Interest in Certain Natural Resource Recapture Property by S Corporations and Their Shareholders.

Description: The regulation prescribes rules under section 1254 relating to the treatment by S corporations and their shareholders of gain from the

disposition of natural resource recapture property and from the sale or exchange of S corporation stock. Shareholders that sell or exchange stock may submit a statement to rebut presumption of gain treatment.

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

Estimated Number of Respondents: 1,000.

Estimated Burden Hours Per

Respondent: 1 hour.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 1,000 hours.

OMB Number: 1545-1647.

Revenue Procedure Number: Revenue Procedure 99-18.

Type of Review: Extension.

Title: Debt Roll-Ups.

Description: This revenue procedure provides for an election that will facilitate the consolidation of two or more outstanding debt instruments into a single debt instrument. Under the election, taxpayers can treat certain exchanges of debt instruments as realization events for federal income tax purposes even though the exchanges do not result in significant modifications