

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.

**Internal Revenue Service (IRS)**

OMB Number: 1545-0217

*Form Number:* IRS Forms 5735 and Schedule P (Form 5735).

*Type of Review:* Extension.

*Title:* Possessions Corporation Tax Credit (Under Sections 936 and 30A) (5735); and Allocation of Income and Expenses Under Section 936(h)(5) (Schedule P).

*Description:* Form 5735 is used to compute the possessions tax credit under sections 936 and 30A. Schedule P is used by corporations that elect to

share the income or expenses with their affiliates. Each form provides the IRS with information to determine if the corporations have correctly computed the tax credit and the cost-sharing or profit-split method.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 1,371.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Form	Recordkeeping	Learning about the law of the form	Preparing the form	Copying, assembling, and sending the form to the IRS
5735 .....	20 hr., 34 min .....	3 hr., 38 min .....	5 hr., 4 min .....	16 min.
Schedule P (5735) .....	10 hr., 2 min .....	1 hr., 56 min .....	4 hr., 2 min .....	32 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 32,713 hours.

OMB Number: 1545-1016.

*Form Number:* IRS Form 8613.

*Type of Review:* Extension.

*Title:* Return of Excise Tax on Undistributed Income of Regulated Investment Companies.

*Description:* Form 8613 is used by regulated investment companies to compute and pay the excise tax on undistributed income imposed under section 4982. IRS uses the information to verify that the correct amount of tax has been reported.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 1,500.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Form	Recordkeeping	Learning about the law or the form	Preparing and sending the form
5735	6 hr., 42 min	2 hr., 29 min	2 hr., 43 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 17,835 hours.

*Clearance Officer:* Garrick Shear (202) 622-3869, 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 10226, New Executive Office Building, Washington, DC 20503.

**Lois K. Holland,**

*Departmental Reports Management Officer.*

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**DEPARTMENT OF THE TREASURY**

**Submission to OMB for Review; Comment Request**

September 5, 1997.

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.

**Internal Revenue Service (IRS)**

OMB Number: 1545-0090.

*Form Number:* IRS Forms 1040-SS, 1040-PR, and Anejo H-PR (Form 1040-PR).

*Type of Review:* Extension.

*Title:* U.S. Self-Employment Tax Return (1040-SS);

Planilla Para La Declaracion De La Contribucion Federal Sobre El Trabajo

Por Cuenta Propia-Puerto Rico (1040-PR); and

Contribuciones Sobre El Empleo De Empleados Domesticos (Anejo H-PR).

*Description:* Form 1040-SS (Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands) and 1040-PR (Puerto Rico) are used by self-employed individuals to figure and report self-employment tax under Internal Revenue Code (IRC) chapter 2 of Subtitle A, and provide credit to the taxpayer's social security account. Anejo H-PR (Form 1040-PR) is used to compute household employment taxes.

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

*Estimated Number of Respondents/Recordkeepers:* 56,400.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Form	Recordkeeping	Learning about the law of the form	Preparing the form	Copying, assembling, and sending the form to the IRS
1040-SS .....	7 hr., 19 min .....	24 min .....	2 hr., 36 min .....	49 min.
1040-PR .....	6 hr., 46 min .....	37 min .....	2 hr., 23 min .....	49 min.
Anejo H-PR (Form 1040-PR) .....	33 min .....	37 min .....	44 min .....	35 min.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 581, 052 hours.  
*OMB Number:* 1545-0118.  
*Form Number:* IRS Form 1099-PATR.  
*Type of Review:* Extension.  
*Title:* Taxable Distributions Received From Cooperatives.

*Description:* Form 1099-PATR is used to report patronage dividends paid by cooperatives (Internal Revenue Code (IRC) section 6044). The information is used by IRS to verify reporting compliance on the part of the recipient.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 4,200.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 11 minutes.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 372,615 hours.  
*OMB Number:* 1545-0140.

*Form Number:* IRS Forms 2210 and 2210-F.

*Type of Review:* Extension.

*Title:* Underpayment of Estimated Tax by Individuals, Estates and Trusts (2110); and Underpayment of Estimated Tax by Farmers and Fishermen (2210-F).

*Description:* Internal Revenue Code section 6654 imposes a penalty for failure to pay estimated tax. These forms are used by taxpayers to determine whether they are subject to the penalty and to compute the penalty if it applies. The Service uses this information to determine whether the taxpayer is subject to the penalty, and to verify the penalty amount.

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

*Estimated Number of Respondents/Recordkeepers:* 900,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Form	Recordkeeping	Learning about the law of the form	Preparing the form	Copying, assembling, and sending the form to the IRS
2210 Short .....	7 min .....	5 min .....	29 min .....	20 min
2210 Long .....	13 min .....	40 min .....	2 hr., 15 min .....	46 min
2210-F .....	33 min .....	10 min .....	20 min .....	20 min

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 2,520,000 hours.

*OMB Number:* 1545-0142.

*Form Number:* IRS Form 2220.

*Type of Review:* Extension.

*Title:* Underpayment of Estimated Tax by Corporations.

*Description:* Form 2220 is used by corporations to determine whether they are subject to the penalty for underpayment of estimated tax and, if so, the amount of the penalty. The IRS uses Form 2220 to determine if the penalty was correctly computed.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 702,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Form	Recordkeeping	Learning about the law or the form	Preparing and sending the form to the IRS
2220 .....	28 hr., 13 min. ....	1 hr., 0 min. ....	1 hr., 30 min.
2220, Sched A, Part I .....	11 hr., 14 min. ....	12 min. ....	23 min.
2220, Sched A, Part II .....	23 hr., 26 min. ....	.....	23 min.
2220, Sched A, Part III .....	5 hr., 16 min. ....	.....	5 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 21,617,627 hours.

*OMB Number:* 1545-0175.

*Form Number:* IRS Form 4626.

*Type of Review:* Extension.

*Title:* Alternative Minimum Tax—Corporations.

*Description:* Form 4626 is used by corporations to calculate their alternative minimum tax.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 100,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Form	Recordkeeping	Learning about the law or the form	Preparing and sending the form to the IRS
Form 4626 .....	18 hr., 25 min .....	14 hr., 42 min .....	15 hr., 39 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 4,876,000 hours.

*OMB Number:* 1545-0935.

*Form Number:* IRS Form 1120-FSC and Schedule P (Form 1120-FSC).

*Type of Review:* Revision.

*Title:* U.S. Income Tax Return of a Foreign Sales Corporation (1120-FSC); and Transfer Price or Commission (Schedule P).

*Description:* Form 1120-FSC is filed by foreign corporations that have elected to be FSCs or small FSCs. The FSC uses Form 1120-FSC to report income and expenses and to figure its tax liability. IRS uses Form 1120-FSC and Schedule P (Form 1120-FSC) to determine whether the FSC has correctly reported its income and expenses and figured its tax liability correctly.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 5,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Form	Recordkeeping	Learning about the law or the form	Preparing and sending the form to the IRS
1120-FSC .....	92 hr., 33 min .....	17 hr., 54 min .....	35 hr., 47 min.
Schedule P (1120-FSC) .....	9 hr., 34 min .....	1 hr., 29 min .....	1 hr., 43 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 1,050,650 hours.

*OMB Number:* 1545-0975.

*Form Number:* IRS Form 1120-W.

*Type of Review:* Extension.

*Title:* Estimated Tax for Corporations.

*Description:* Form 1120-W is used by corporations to figure estimated tax liability and the amount of each installment payment. Form 1120-W is a worksheet only. It is not to be filed with the Internal Revenue Service.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 900,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Form	Recordkeeping	Learning about the law or the form	Preparing the form
1120-W .....	7 hr., 25 min .....	1 hr., 53 min .....	2 hr., 5 min
1120-W, Schedule A (Pt. I) .....	11 hr., 14 min .....	12 min .....	23 min.
1120-W, Schedule A (Pt. II) .....	23 hr., 26 min .....	.....	23 min.
1120-W, Schedule A (Pt. III) .....	5 hr., 16 min .....	.....	5 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 10,303,188 hours.

*Clearance Officer:* Garrick Shear (202) 622-3869, 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 10226, 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

September 4, 1997.

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.

### Special Request

In order to conduct the survey described below during September-October 1997, the Department of the Treasury is requesting that the Office of Management and Budget (OMB) review and approve this information collection by September 16, 1997. To obtain a copy of this study, please contact the Internal Revenue Service Clearance Officer at the address listed below.

### Internal Revenue Service (IRS)

*OMB Number:* 1545-1349.

*Project Number:* SOI-36.

*Type of Review:* Revision.

*Title:* 1997 Refund Release

Application Customer Satisfaction Survey.

*Description:* The Internal Revenue Service has developed the automated