

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

*Estimated Number of Recordkeepers:* 5,676,263.

*Estimated Burden Hours Per Recordkeeper:* 5 hours, 20 minutes.

*Estimated Total Recordkeeping Burden:* 30,273,950 hours.

*OMB Number:* 1545-0834.

*Form Number:* None.

*Type of Review:* Revision.

*Title:* Regulations Under Tax Conventions—Ireland.

*Description:* This information is needed to secure for individuals and businesses the benefits to which they are entitled under the tax convention and to facilitate the administration and enforcement of the tax laws of the United States.

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

*Estimated Number of Respondents:* 20.

*Estimated Burden Hours Per Respondent:* 15 minutes.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden:* 5 hours.

*OMB Number:* 1545-1212.

*Form Number:* IRS Form 706-QDT.

*Type of Review:* Revision.

*Title:* U.S. Estate Tax Return for Qualified Domestic Trusts.

*Description:* Form 706-QDT is used by the trustee or the designated filer to compute and report the Federal estate tax imposed on qualified domestic trusts by Internal Revenue.

*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:* 80.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping: 1 hr., 12 min.  
Learning about the law or the form: 43 min.

Preparing the form: 1 hr., 30 min.  
Copying, assembling, and sending the form to the IRS: 1 hr., 3 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 357 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.*

[FR Doc. 98-17867 Filed 7-6-98; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Submission to OMB for Review; Comment Request

June 25, 1998.

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, 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 August 6, 1998 to be assured of consideration.

### Internal Revenue Service (IRS)

*OMB Number:* 1545-1021.

*Form Number:* IRS Form 8594.

*Type of Review:* Extension.

*Title:* Asset Acquisition Statement.

*Description:* Form 8594 is used by the buyer and seller of assets to which goodwill or going concern value can attach to report the allocation of the purchase price among the transferred assets.

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

*Estimated Number of Respondents/Recordkeepers:* 20,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping: 8 hr., 51 min.  
Learning about the law or the form: 1 hr., 35 min.

Preparing, copying, assembling, and sending the form to the IRS: 1 hr., 49 min.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 245,000 hours.

*OMB Number:* 1545-1600.

*Notice Number:* Notice 98-25.

*Type of Review:* Extension.

*Title:* Election to Continue to Treat Trust as a United States Person.

*Description:* The notice provides the procedures and requirements for making the election to remain a domestic trust.

*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:* 500,000.

*Estimated Burden Hours Per Respondent:* 30 minutes.

*Estimated Total Recordkeeping Burden:* 250,000 hours.

*OMB Number:* 1545-1602.

*Notice Number:* Notice 98-23.

*Type of Review:* Extension.

*Title:* Taxation of Social Security Benefits Under U.S.-Canada Income Tax Treaty.

*Description:* The notice provides guidance regarding recent changes to the taxation of social security benefits under the U.S.-Canada income tax treaty and the availability of refunds in some cases for taxes paid on benefits received in 1996 and 1997.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 50,000.

*Estimated Burden Hours Per Respondent:* 30 minutes.

*Frequency of Response:* Other (one time).

*Estimated Total Reporting Burden:* 25,000 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.*

[FR Doc. 98-17868 Filed 7-6-98; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Submission to OMB for Review; Comment Request

June 25, 1998.

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 August 6, 1998 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0884.

*Form Number:* IRS Form 8279.

*Type of Review:* Extension.

*Title:* Election to be Treated as a FSC or as a Small FSC.

*Description:* A foreign corporation and its shareholders must elect to be a Foreign Sales Corporation (FSC) or Small FSC. Form 8279 is used to make the election. Form 8279 provide IRS with the necessary information to determine that the foreign corporation qualifies to be a FSC, number and types of shareholders, and tax year of the FSC and its principal shareholder.

*Respondents:* Business or other for-profit

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

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:*

Recordkeeping: 4 hr., 32 min.

Learning about the law or the form: 1 hr., 47 min.

Preparing and sending the form to the IRS: 1 hr., 56 min.

*Frequency of Response:* Other (one-time election).

*Estimated Total Reporting/Recordkeeping Burden:* 41,350 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.*

[FR Doc. 98-17869 Filed 7-6-98; 8:45 am]

BILLING CODE 4830-01-P

#### DEPARTMENT OF THE TREASURY

##### Submission for OMB Review; Comment Request

June 29, 1998.

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, 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 July 22, 1998 to be assured of consideration.

**SPECIAL REQUEST:** In order to conduct the focus group interviews described below within the next 150 days, the Department of the Treasury is requesting that the Office of Management and Budget (OMB) review and approve this information collection by July 15, 1998. 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:* 1545-1432.

*Project Number:* M:SP:V 98-015-G.

*Type of Review:* Revision.

*Title:* Focus Group Sessions and Cognitive (In-Depth) Interviews for the Analysis and Redesign of Publication 594.

*Description:* In order to improve tax compliance, the Service needs to evaluate the understandability and usability of Publication 594 by meeting with taxpayers whose past tax history indicates that they received this publication as part of their tax process with the IRS.

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

*Estimated Number of Respondents:* 28.

*Estimated Burden Hours Per*

*Respondent:* 4 hours.

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

*Estimated Total Reporting Burden:* 282 hours.

*Clearance Officer:* Garrick Shear (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, N.W., 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.*

[FR Doc. 98-17871 Filed 7-6-98; 8:45 am]

BILLING CODE 4830-01-P

#### DEPARTMENT OF THE TREASURY

##### Submission for OMB Review; Comment Request

June 29, 1998.

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,

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 July 22, 1998 to be assured of consideration.

**SPECIAL REQUEST:** In order to conduct the focus group interviews described below on July 13, 1998, the Department of the Treasury is requesting that the Office of Management and Budget (OMB) review and approve this information collection by July 6, 1998. 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:* 1545-1432.

*Project Number:* M:SP:V 98-017-G.

*Type of Review:* Revision.

*Title:* Child Tax Credit Focus Groups.

*Description:* The Tax Forms and Publications Division must design forms and other materials that accurately reflect the law as passed by Congress (Child Tax Credit enacted by Congress as part of the Taxpayer Relief Act of 1997). Faced with the challenge of keeping the reporting requirements imposed by the law upon taxpayers as simple as possible, the division wishes to gain taxpayer reaction to the materials it is developing. The division believes focus groups will provide valuable information from taxpayers that can be used as part of the development process.

The focus groups will be held in Washington, DC (July 13); Boston, Massachusetts (July 15); Los Angeles, California (July 16); Chicago, Illinois (July 20); and Richmond, Virginia (July 21).

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 100.

*Estimated Burden Hours Per*

*Respondent:* 3 hours, 30 minutes.

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

*Estimated Total Reporting Burden:* 282 hours.

*Clearance Officer:* Garrick Shear (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, N.W., Washington, DC 20224.

*OMB Reviewer:* Alexander T. Hunt (202) 395-7860, Office of Management