

cigarettes and helps curtail the illicit traffic in cigarettes between states.

Respondents: Business or other for-profit.

Estimated Number of Recordkeepers: 9,500.

Estimated Burden Hours Per Recordkeeper: 120 hours.

Frequency of Response: On occasion.

Estimated Total Recordkeeping Burden: 1,140,000 hours.

Clearance Officer: Robert N. Hogarth (202) 927-8930, Bureau of Alcohol, Tobacco and Firearms, Room 3200, 650 Massachusetts Avenue, N.W., Washington, DC 20226.

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 to OMB for Review; Comment Request

August 18, 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, 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 September 30, 1998 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0062.

Form Number: IRS Form 3903.

Type of Review: Revision.

Title: Moving Expenses.

Description: Internal Revenue Code (IRC) section 217 requires itemization of various allowable moving expenses. Form 3903 is filed with Form 1040 by individuals claiming employment related moves. The data is used to help verify that the expenses are deductible and that the deduction is computed correctly.

Respondents: Individuals or households.

Estimated Number of Respondents/Recordkeepers: 678,678.

Estimated Burden Hours Per

Respondent/Recordkeeper:

Recordkeeping—33 minutes.

Learning about the law or the form—9 minutes.

Preparing the form—13 minutes.

Copying, assembling, and sending the form to the IRS—14 minutes.

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 773,693 hours.

OMB Number: 1545-0087.

Form Number: IRS Forms 1040-ES/V(OCR), 1040-ES(NR) and 1040-ES(Español).

Type of Review: Revision.

Title: Estimated Tax for Individuals (U.S. Citizens and Residents) (1040-ES/V(OCR)); U.S. Estimated Tax for Nonresident Alien Individuals (1040-ES(NR)); and Contribuciones Federales Estimadas Del Trabajo Por Cuenta Propia Y Sobre El Empleo De Empleados Domesticos—Puerto Rico (1040-ES(Español)).

Description: Form 1040-ES is used by individuals (including self-employed) to make estimated tax payments if their estimated tax due is \$500 or more. IRS uses the data to credit taxpayers' accounts and to determine if estimated tax has been properly computed and timely paid.

Respondents: Individuals or households.

Estimated Number of Respondents/Recordkeepers: 14,563,250.

Estimated Burden Hours Per Respondent/Recordkeeper:

Form	Recordkeeping	Learning about the law or the form	Preparing the form/worksheet/voucher	Copying, assembling, and sending the form to the IRS
1040-ES/V (OCR)	1 hr., 19 min	17 min	49 min	10 min.
1040-ES (NR)	40 min	12 min	59 min	10 min.
1040-ES (Español)	7 min	7 min	35 min	10 min.

Frequency of Response: Quarterly.

Estimated Total Reporting/Recordkeeping Burden: 105,621,392 hours.

OMB Number: 1545-0162.

Form Number: IRS Form 4136.

Type of Review: Revision.

Title: Credit for Federal Tax Paid on Fuels.

Description: Internal Revenue Code section 34 allows a credit for Federal excise tax for certain fuel uses. This form is used to figure the amount of the income tax credit. The data is used to verify the validity of the claim for the type of nontaxable or exempt use.

Respondents: Business or other for-profit, Individuals or households, Not-for-profit institutions, Farms.

Estimated Number of Respondents/Recordkeepers: 619,851.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—22 hr., 14 min. Learning about the law or the form—18 min.

Preparing and sending the form to the IRS—41 minutes.

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 3,668,255 hours.

OMB Number: 1545-0458.

Form Number: IRS Form 4852.

Type of Review: Revision.

Title: Substitute for Form W-2, Wage and Tax Statement or Form 1099R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's Insurance Contracts, Etc.

Description: In the absence of a Form W-2 or 1099R from the employer or payer, Form 4852 is used by the taxpayer to estimate gross wages, pensions, annuities, retirement or IRA payments received as well as income or FICA tax withheld during the year. It is attached to the return for processing.

Respondents: Individuals or households, Business or other for-profit, Farms, Federal Government, State, Local or Tribal Government.

Estimated Number of Respondents: 1,500,000.

Estimated Burden Hours Per Respondent: 18 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 450,000 hours.

OMB Number: 1545-1007.

Form Number: IRS Form 8606.
Type of Review: Revision.
Title: Nondeductible IRAs.
Description: Internal Revenue Code (IRC) section 408(o) requires certain information regarding nondeductible contributions to traditional IRAs (reported on Part I of Form 8606). IRC section 408A(d) requires information regarding conversions from traditional IRAs to Roth IRAs and distributions from Roth IRAs (reported on Parts II and III of Form 8606). IRC section 530 requires information regarding distributions from Ed IRAs (reported on Part V of Form 8606).

Respondents: Individuals or households.

Estimated Number of Respondents/Recordkeepers: 2,000,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—53 min.

Learning about the law or the form—2 hr., 0 min.

Preparing the form—2 hr., 0 min.

Copying, assembling, and sending the form to the IRS—1 hr., 53 min.

Frequency of Response: Annually.

Estimated Total Reporting/Reporting Burden: 2,551,220 hours.

OMB Number: 1545-1102.

Regulation Project Number: PS-19-92 Final.

Type of Review: Extension.

Title: Carryover Allocation and Other Rules Relating to the Low-Income Housing Credit.

Description: The regulations provide the Service the information it needs to ensure that low-income housing tax credits are being properly allocated under section 42. This is accomplished through the use of carryover allocation documents, election statements, and binding agreements executed between taxpayers (e.g., individuals, businesses, etc.) and housing credit agencies.

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

Estimated Number of Respondents/Recordkeepers: 2,230.

Estimated Burden Hours Per Respondent/Recordkeeper: 1 hr., 48 min.

Frequency of Response: Other (one-time).

Estimated Total Reporting/Recordkeeping Burden: 4,008 hours.

OMB Number: 1545-01141.

Notice Number: Notice 89-102.

Type of Review: Extension.

Title: Treatment of Acquisition of Certain Financial Institutions; Tax Consequences of Federal Financial Assistance.

Description: Section 597 of the Internal Revenue Code provides that the Secretary shall provide guidance concerning the tax consequences of Federal financial assistance received by qualifying institutions. These institutions may defer payment of Federal income tax attributable to the assistance. Required information identifies deferred tax liabilities.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 250.

Estimated Burden Hours Per Respondent: 30 minutes.

Frequency of Response: Annually.

Estimated Total Reporting/Reporting Burden: 125 hours.

OMB Number: 1545-1153.

Regulation Project Number: PS-73-89 (TD 8370) Final.

Type of Review: Extension.

Title: Excise Tax on Chemicals That Deplete the Ozone Layer and on Products Containing Such Chemicals.

Description: Section 4681 imposes a tax on ozone-depleting chemicals sold or used by a manufacturer or importer thereof and imported taxable productions sold or used by an importer thereof. A floor stocks tax is also imposed. This regulation provides reporting and recordkeeping rules.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 150,316.

Estimated Burden Hours Per Respondent/Recordkeeper: 30 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting/Reporting Burden: 75,142 hours.

OMB Number: 1545-1155.

Regulation Project Number: PS-74-89 (TD 8282) Final.

Type of Review: Extension.

Title: Election of Reduced Research Credit.

Description: These regulations prescribe the procedure for making the election described in section 280C(c) of the Internal Revenue Code. Taxpayers making this election must reduce their 41(a) research credit, but are not required to reduce their deductions for qualified research expenses, as required in paragraphs (1) and (2) of section 280C(c).

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

Estimated Number of Respondents: 200.

Estimated Burden Hours Per Respondent: 15 minutes.

Frequency of Response: Annually.

Estimated Total Reporting Burden: 50 hours.

OMB Number: 1545-1430.

Form Number: IRS Forms 935, 935-A and 945-V.

Type of Review: Revision.

Title: Annual Return of Withheld Federal Income Tax (945); Annual Record of Federal Tax Liability (945-A); and Form 945 Payment Voucher (945-V).

Description: Form 945 is used to report income tax withholding on nonpayroll payments including backup withholding and withholding on pensions, annuities, IRA's, military retirement and gambling winnings. Form 945-A is used to report nonpayroll tax liabilities. Form 945-V is used by those taxpayers who submit a payment with their return.

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: 193,468.

Estimated Burden Hours Per Respondent/Recordkeeper:

Form	Recordkeeping	Learning about the law or the form	Preparing the form
945	6 hr., 14 min	30 min	35 min.
945-A	9 hr., 34 min	30 min	41 min.
945-V	59 min.		

Frequency of Response: Annually
Estimated Total Reporting/Reporting Burden: 2,028,215 hours.

OMB Number: 1545-1605.
Revenue Ruling Number: Revenue Ruling 98-30.

Type of Review: Extension.
Title: Negative Election in a Section 401(k) Plan.

Description: Revenue Ruling 98-30 describes certain criteria that must be met before an employee's compensation can be contributed to an employer's section 401(k) plan in the absence of an affirmative election by the employee.

Respondents: Business or other for-profit, Not-for-profit institutions.

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.

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

August 21, 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 September 30, 1998, to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-1072.

Regulation Project Number: INTL-952-86 NPRM and Temporary.

Type of Review: Extension.

Title: Allocation and Apportionment of Interest Expense and Certain Other Expenses.

Description: The regulations provide rules concerning the allocation and apportionment of expenses to foreign source income for purposes of the foreign tax credit and other provisions.

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

Estimated Number of Respondents/Recordkeepers: 15,000.

Estimated Burden Hours Per

Respondent/Recordkeeper: 15 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 3,750 hours.

OMB Number: 1545-1156.

Regulation Project Number: Regulation section 26 CFR Part 1.6001-1.

Type of Review: Extension.

Title: Records.

Description: Internal Revenue Code section 6001 requires, in part, that every person liable for tax, or for the collection of that tax, keep such records and comply with such rules and regulations as the Secretary may from time to time prescribe. These records are needed to ensure proper compliance with the Code.

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

Estimated Number of Recordkeepers: 1.

Estimated Burden Hours Per Respondent/Recordkeeper: 1 hour.

Estimated Total Reporting/Recordkeeping Burden: 1 hour.

OMB Number: 1545-1287.

Regulation Project Number: FI-3-91 Final.

Type of Review: Extension.

Title: Capitalization of Certain Policy Acquisition Expenses.

Description: Insurance companies that enter into reinsurance agreements must determine the amounts to be capitalized under those agreements consistently. The regulations provide elections to permit companies to shift the burden of capitalization for their mutual benefit.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 2,070.

Estimated Burden Hours Per Respondent: 1 hour.

Frequency of Response: Annually.

Estimated Total Reporting Burden: 2,070 hours.

OMB Number: 1545-1342.

Form Number: IRS Form W-5.

Type of Review: Extension.

Title: Earned Income Credit Advance Payment Certificate.

Description: Form W-5 is used by employees to see if they are eligible for the earned income credit and to request part of the credit in advance with their pay. Eligible employees who want advance payments must give Form W-5 to their employers.

Respondents: Individuals or households.

Estimated Number of Respondents/Recordkeepers: 183,450.

Estimated Burden Hours Per

Respondent/Recordkeeper:

Recordkeeping—7 minutes

Learning about the law or the form—11 minutes

Preparing the form—27 minutes

Frequency of Response: Annually

Estimated Total Reporting/Reporting Burden: 137,588 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

August 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 September 30, 1998, to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0010.

Form Number: IRS Form W-4.

Type of Review: Extension.

Title: Employee's Withholding Allowance Certificate.

Description: Employees file this form to tell employers (1) the number of withholding allowances claimed, (2) additional dollar amount they want withheld each pay period, (3) if they are entitled to claim exemption from withholding. Employers use this information to figure the correct tax to withhold from the employee's wages.

Respondents: Individuals or households, Business or other for-profit, Not-for-profit institutions, Federal