

OMB Number: 2125-0541.

Background: Title 23, United States Code, Section 141(d), provides that a State's apportionment of funds under 23 U.S.C. 104(b)(5) shall be reduced in an amount up to 25 percent of the amount to be apportioned during any fiscal year beginning after September 30, 1984, if vehicles subject to the Federal heavy vehicle use tax are lawfully registered in the State without having presented proof of payment of the tax. The annual certification of collection of the heavy vehicle use tax submitted by each State serves as the primary means of determining State compliance with 23 U.S.C. 141(d) by the FHWA. Under the rulemaking authority granted to the Secretary of Transportation by 23 U.S.C. 315, the FHWA has determined that an annual certification of compliance by each State is the least obtrusive means of administering the provisions of the legislative mandate.

Evidence of compliance with 23 U.S.C. 141(d) is comprised of two elements: reporting and recordkeeping. The reporting element consists of a simple certification submitted to FHWA on an annual basis by the State's Governor or designated official. The recordkeeping element consists of a one-year retention of Schedule 1, Form 2290, by the States (or other suitable alternative provided by regulation). Compliance reviews are periodically conducted by FHWA to determine if the certification is adequate to ensure effective administration of 23 U.S.C. 141(d).

The certification requirement is the critical factor in establishing a manageable and reasonable procedure for determining State compliance with the statute. Without annual certification and supporting records, determinations of compliance would involve frequent reviews of State registration procedures and practices and would clearly be an obtrusive Federal presence in State programs.

Respondents: State highway agencies.

Estimated Annual Burden on Respondents: 12 hours per respondent.

Estimated Total Annual Burden: 624 hours.

Authority: 23 U.S.C. 141(d); 23 CFR 669.

Issued: February 6, 1998.

George Moore,

Associate Administrator for Administration.
[FR Doc. 98-3788 Filed 2-13-98; 8:45 am]

BILLING CODE 4910-22-P

DEPARTMENT OF THE TREASURY

Treasury, Chief Information Officer; Proposed Collection; Request for Voluntary Survey

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, Chief Information Officer, manages the Simplified Tax and Wage Reporting System (STAWRS) project. The mission of STAWRS is to "Reduce employer tax reporting burden, while gaining processing efficiencies for both Federal and state governments." STAWRS is a joint National Performance Review (NPR) project of the Department of Treasury, the Internal Revenue Service (IRS), Social Security Administration (SSA), the Department of Labor (DOL), the Office of Management and Budget (OMB), various state governments, and private organizations. The STAWRS project has three major areas of emphasis: 1—Single Point Filing; 2—Streamlined Customer Service; 3—Simplified Requirements. In order to assess the private sector's intensity of interest to utilize Electronic commerce (EC) for tax and wage submission, the *Tax and Wage Reporting Survey* has been developed.

DATES: Written comments should be received on or before April 15, 1998 to be assured of consideration.

ADDRESSES: Direct all written comments to Kevin Gill, Program Manager STAWRS Project Office, Room 1400, 500 N. Capitol St. NW, Washington, DC 20001; (202) 874-0712; Internet Address Kevin.R.Gill@ccgate.hq.irs.gov.

FOR FURTHER INFORMATION CONTACT: Requests for additional information should be directed to Kevin Gill, Program Manager STAWRS Project Office, Room 1400, 500 N. Capitol St. NW, Washington, DC 20001; (202) 874-0712; Internet Address Kevin.R.Gill@ccgate.hq.irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Tax and Wage Reporting Survey.

Abstract: This is a generic clearance for a level of customer interest survey and focus group interviews to reduce employer tax burden to be conducted over the next year.

Current Actions: We will be conducting one Tax and Wage Reporting Survey to determine the intensity of employer interest in Electronic Commerce. Focus Group interviews, with private sector employers, will take place during the next year.

Type of Review: New collection.

Affected Public: Private sector business employers; Federal, state, and local governments.

Estimated Number of Respondents: 100.

Estimated Time Per Respondent: 20 minutes.

Estimated Total Burden Hours: 335 hours.

Request for Comments

Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Dated: February 9, 1998.

Midori Morgan-Gaide,

STAWRS Executive-In-Charge.

[FR Doc. 98-3803 Filed 2-13-98; 8:45 am]

BILLING CODE 4830-01-M

DEPARTMENT OF THE TREASURY

Submission to OMB for Review; Comment Request

February 5, 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.

Internal Revenue Service (IRS)

OMB Number: 1545-0742.

Regulation Project Number: EE-111-80 (TD 8019) Final.

Type of Review: Extension.

Title: Public Inspection of Exempt Organization Returns.

Description: Section 6104(b) authorizes the Internal Revenue Service to make available to the public the returns required to be filed by exempt organizations. The information requested in Treasury Regulations § 301.6104(b)-1(b)(4) is necessary in order for the Service not to disclose confidential business information furnished by businesses which contribute to exempt black lung trusts.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 22.

Estimated Burden Hours Per Respondent: 1 hour.

Frequency of Response: Annually.

Estimated Total Reporting Burden: 22 hours.

OMB Number: 1545-1459.

Form Number: IRS Form 8498.

Type of Review: Extension.

Title: Program Sponsor Agreement for Continuing Education for Enrolled Agents.

Description: This information relates to the approval of continuing professional education program individuals enrolled to practice before the Internal Revenue Service (enrolled agents).

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

Estimated Number of Respondents: 500.

Estimated Burden Hours Per Respondent: 36 minutes.

Frequency of Response: Other (one-time filing).

Estimated Total Reporting Burden: 300 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. 98-3804 Filed 2-13-98; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Submission to OMB for Review; Comment Request

February 9, 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.

Internal Revenue Service (IRS)

OMB Number: 1545-0092.

Form Number: Form 1041 and Related Schedules D, J, and K-1.

Type of Review: Extension.

Title: U.S. Income Tax Return for Estates and Trusts, Capital Gains and Losses, Accumulation Distribution for a Complex Trust, Beneficiary's Share of Income, Deductions, Credits, etc.

Description: Internal Revenue Code (IRC) section 6012 requires that an annual income tax return to be filed for estates and trusts. Data is used to determine that the estates, trusts, and beneficiaries filed the proper returns and paid the correct tax. IRC section 59 requires the fiduciary to recompute the distributable net income on a minimum tax basis.

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

Estimated Number of Respondents/Recordkeepers: 3,242,585.

Estimated Burden Hours Per Respondent/Recordkeeper:

	Form 1041	Schedule D	Schedule J	Schedule K-1
Recordkeeping	46 hr., 38 min	23 hr., 41 min	39 hr., 28 min	8 hr., 51 min.
Learning about the law or the form	18 hr., 54 min	2 hr., 5 min	1 hr., 12 min	1 hr., 17 min.
Preparing the form	35 hr., 23 min	2 hr., 34 min	1 hr., 53 min	1 hr., 29 min.
Copying, assembling, and sending the form to the IRS.	4 hr., 17 min.			

Frequency of Response: Annually.
Estimated Total Reporting/Recordkeeping Burden: 345,482,741 hours.

OMB Number: 1545-0429.

Form Number: IRS Form 4506.

Type of Review: Extension.

Title: Request for Copy of Transcript of Tax Form.

Description: 26 U.S.C. 7513 allows for taxpayers to request a copy of a tax return. Form 4506 is used by taxpayers to request a copy of a Federal tax form. The information provided will be used for research to locate the tax form and to ensure that the requestor is the taxpayer or someone authorized by the taxpayer.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 914,540.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping 13 minutes.
Learning about the law or the form 7 minutes.
Preparing the form 26 minutes.
Copying, assembling and sending the form to the IRS 17 minutes.

Frequency of Response: Other.

Estimated Total Reporting/Recordkeeping Burden: 969,412 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. 98-3805 Filed 2-13-98; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Revenue Procedure 98-20

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent