

DATES: Written comments should be received on or before July 21, 1999 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0068.

Form Number: IRS Form 2441.

Type of Review: Extension.

Title: Child and Dependent Care Expenses.

Description: Internal Revenue Code (IRC) section 21 allows a credit for certain child and dependent care expenses to be claimed on Form 1040 (reduced by employer-provided day care benefits excluded under section 129). Day care provider information must be reported to the IRS for both the credit and exclusion. Form 2441 is used to verify that the credit and exclusion are properly figured, and that provider information is reported.

Respondents: Individuals or households.

Estimated Number of Respondents/Recordkeepers: 6,519,859.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—40 min.

Learning about the law or the form—25 min.

Preparing the form—46 min.

Copying, assembling, and sending the form to the IRS—28 min.

Frequency of Response: Annually.

Estimated Total Reporting/

Recordkeeping Burden: 15,060,874 hours.

OMB Number: 1545-0351.

Form Number: IRS Form 3975.

Type of Review: Extension.

Title: Tax Professionals Annual Mailing List Application and Order Blank.

Description: Form 3975 allows a tax professional a systematic way to remain on the Tax Professionals Mailing File and to order copies of tax materials.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 320,000.

Estimated Burden Hours Per Respondent: 3 minutes.

Frequency of Response: Annually.

Estimated Total Reporting Burden: 16,000 hours.

OMB Number: 1545-1073.

Form Number: IRS Form 8801.

Type of Review: Extension.

Title: Credit For Prior Year Minimum Tax—Individuals, Estates and Trusts.

Description: Form 8801 is used by individuals, estates, and trusts to compute the minimum tax credit, if any, available from a tax year beginning after 1986 to be used in the current year or to be carried forward for use in a future year.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 38,744.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—2 hrs., 4 min.

Learning about the law and the form—1 hr., 51 min.

Preparing the form—1 hr., 40 min.

Copying, assembling, and sending the form to the IRS—17 min.

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 227,427 hours.

OMB Number: 1545-1490.

Regulation Project Number: FI-28-96 Final.

Type of Review: Extension.

Title: Arbitrage Restrictions on Tax-Exempt Bonds.

Description: The recordkeeping requirements are necessary for the Service to determine that an issuer of tax-exempt bonds has not paid more than fair market value for non-purpose investments under section 148 of the Internal Revenue Code.

Respondents: Not-for-profit institutions, State, Local or Tribal Government.

Estimated Number of Recordkeepers: 1,400.

Estimated Burden Hours Per Recordkeeper: 1 hour.

Estimated Total Recordkeeping Burden: 1,425 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. 99-15596 Filed 6-18-99; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

June 14, 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, 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.

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Internal Revenue Service (IRS)

OMB Number: 1545-0227.

Form Number: IRS Form 6251.

Type of Review: Extension.

Title: Alternative Minimum Tax-Individuals.

Description: Form 6251 is used by individuals with adjustments, tax preference items, taxable income above certain exemption amount, or certain credits. Form 6251 computes the alternative minimum tax which is added to regular tax. The information is needed to ensure the taxpayer is complying with the law.

Respondents: Business or others for-profit.

Estimated Number of Respondents/Recordkeepers: 414,106.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—2 hrs., 31 min.

Learning about the law or the form—1 hr., 11 min..

Preparing the form—1 hr., 50 min.

Copying, assembling, and sending the form to the IRS—28 min.

Frequency of Response: Annually.

Estimated Total Reporting/

Recordkeeping Burden: 2,476,354 hours.

OMB Number: 1545-1128.

Form Number: IRS Form 8814.

Type of Review: Revision.

Title: Parents' Election To Report Child's Interest and Dividends.

Description: Form 8814 is used by parents who elect to report the interest and dividend income of their child under age 14 on their own tax return. If this election is made, the child is not required to file a return.

Respondents: Individuals or households.

Estimated Number of Respondents/Recordkeepers: 1,100,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—7 min.

Learning about the law or the form—10 min.

Preparing the form—24 min.

Copying, assembling, and sending the form to the IRS—17 min.

Frequency of Response: Annually.

Estimated Total Reporting/

Recordkeeping Burden: 1,419,000 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. 99-15597 Filed 6-18-99; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Discontinuance of Bisynchronous Communications Protocol in IRS E- Filing

AGENCY: Internal Revenue Service (IRS),
Treasury.

ACTION: Notice.

SUMMARY: This announcement serves as
notice that the Internal Revenue Service
plans to discontinue the use of the

bisynchronous communication protocol
for IRS e-filing of Forms 1040 series,
including the stand-alone Electronic
Tax Document System. This includes
Forms 4868, Application for Automatic
Extension of Time to File U.S.
Individual Income Tax Return and Form
9465, Installment Agreement Request.

DATES: The effective date for this
discontinuation is October 18, 1999 at
the conclusion of the 1999 filing season.

ADDRESSES: Questions or concerns
should be directed to Carolyn E. Davis,
Senior Program Analyst at IRS,
Electronic Tax Administration,
OP:ETA:O:S, 5000 Ellin Road C4-187,
Lanham, MD 20706.

FOR FURTHER INFORMATION CONTACT:
Questions or concerns will also be taken
over the telephone. Call 202-283-0589
(not a toll-free number) or via email to:
carolyn.e.davis@m1.irs.gov.

SUPPLEMENTARY INFORMATION: If
transmitters are using the XMODEM,

YMODEM, or ZMODEM file transfer
protocols, they are using asynchronous
and not bisynchronous protocol, and
therefore are not affected by this notice.
In addition to offering asynchronous
connectivity, the IRS also is capable of
receiving data via TCP/IP on 56kbs and
ISDN lines. Other high-speed
alternatives are also being considered.
Concurrent with this action, the IBM
Series/1 minicomputers will be
decommissioned at the same time. All
of the above returns/forms will be
transmitted to the Austin Service Center
in Austin, TX and to the Tennessee
Computing Center in Memphis, TN for
the 2000 e-file season.

Approved:

Carol Stender-Larkin,

*Acting National Director, Electronic Program
Operations, Electronic Tax Administration.*

[FR Doc. 99-15571 Filed 6-18-99; 8:45 am]

BILLING CODE 4830-01-P