

*Respondents:* Business or other for-profit, Individuals or households, Not-for-profit institution, Farms, Federal

Government, State, Local or Tribal Government.  
*Estimated Number of Respondents/Recordkeepers:* 50,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Form	Recordkeeping	Learning about the law or the form	Preparing and sending the form to the IRS
Form 720 .....	23 hr., 53 min. ....	1 hr., 49 min. ....	4 hr., 40 min.
Schedule A .....	1 hr., 54 min. ....	.....	1 min.
Schedule C Part I .....	1 hr., 54 min. ....	6 min. ....	7 min.
Schedule C Part II .....	22 hr., 28 min. ....	6 min. ....	28 min.
Schedule C Part III .....	14 min. ....	.....	.....
Form 6197 .....	4 hr., 18 min. ....	12 min. ....	16 min.
Form 6627 .....	5 hr., 1 min. ....	6 min. ....	11 min.

*Frequency of Response:* Quarterly.  
*Estimated Total Reporting/Recordkeeping Burden:* 3,479,551 hours.  
*OMB Number:* 1545-0245.

*Form Number:* IRS Form 6627.  
*Type of Review:* Extension.  
*Title:* Environmental Taxes.  
*Description:* Form 6627 is attached to Form 720 to compute and collect tax on chemical substances, and ozone-depleting chemicals.

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

*Estimated Number of Respondents/Recordkeepers:* 1,610.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 1 hour, 47 minutes.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 5,174 hours.

*OMB Number:* 1545-1621.  
*Form Number:* IRS Forms W-8BEN, W-8ECI, W-8EXP, and W-8IMY.  
*Type of Review:* Extension.

*Title:* W-8BEN: Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding;

W-8ECI: Certificate of Foreign Person's Claim From Withholding on Income Effectively Connected With the Conduct of a Trade or Business in the United States;

W-8EXP: Certificate of Foreign Government or Other Foreign Organization for United States Tax Withholding; and

W-8IMY: Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding.

*Description:* Form W-8BEN is used for certain types of income to establish that the person is a foreign person, is the beneficial owner of the income for which Form W-8BEN is being provided and, if applicable, to claim a reduced rate of, or exemption from, withholding as a resident of a foreign country with which the United States has an income tax treaty.

Form W-8ECI is used to establish that the person is a foreign person, is the beneficial owner of the income for which Form W-8ECI is being provided, and to claim that the income is effectively connected with the conduct of a trade or business within the United States.

Form W-8EXP is given and, if applicable, to claim a reduced rate of, or exemption from, withholding.

Form W-8IMY is provided to a withholding agent or payer by a foreign intermediary, foreign partnership, and certain U.S. branches to make representations regarding the status of beneficial owners or transmit appropriate documentation to the withholding agent.

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

*Estimated Number of Respondents/Recordkeepers:* 3,180,640.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Form	Recordkeeping	Learning about the law or the form	Preparing and sending the form to the IRS
W-8BEN .....	5 hr., 58 min. ....	3 hr., 46 min. ....	4 hr., 2 min.
W-8ECI .....	3 hr., 35 min. ....	3 hr., 22 min. ....	3 hr., 35 min.
W-8EXP .....	7 hr., 10 min. ....	5 hr., 28 min. ....	5 hr., 49 min.
W-8IMY .....	5 hr., 58 min. ....	4 hr., 38 min. ....	6 hr., 8 min.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 43,280,135 hours.

*Clearance Officer:* Garrick Shear, Internal Revenue Service, Room 5244, 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. 01-20849 Filed 8-17-01; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Fiscal Service

#### Financial Management Service; Proposed Collection of Information: Depositor's Application To Withdraw Postal Savings

**AGENCY:** Financial Management Service, Fiscal Service, Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Financial Management Service, as part of its continuing effort

to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on a continuing information collection. By this notice, the Financial Management Service solicits comments concerning the form "Depositor's Application to Withdraw Postal Savings."

**DATES:** Written comments should be received on or before October 19, 2001.

**ADDRESSES:** Direct all written comments to Financial Management Service, 3700 East West Highway, Programs Branch, Room 144, Hyattsville, Maryland 20782.

**FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or copies of the form(s) and instructions should be directed to Rose Brewer, Judgment Fund Branch, 3700 East West Highway, Room 630F, Hyattsville, MD 20782, (202) 874-6664.

**SUPPLEMENTARY INFORMATION:** Pursuant to the Paperwork Reduction Act of 1995 (44 U.S.C. 3506(c)(2)(A)), the Financial Management Service solicits comments on the collection of information described below.

*Title:* Depositor's Application to Withdraw Postal Savings.

*OMB Number:* 1510-0034.

*Form Number:* POD 315.

*Abstract:* This form is used as an application for payment of Postal Savings accounts by depositors or their legal representatives. This form also serves to identify the depositor and insures that payment is made to the proper party.

*Current Actions:* Extension of currently approved collection.

*Type of Review:* Regular.

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 700.

*Estimated Time Per Respondent:* 30 minutes.

*Estimated Total Annual Burden Hours:* 350.

*Comments:* Comments submitted in response to this notice will be summarized and/or included in the request for Office of Management and Budget 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 the 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: August 15, 2001.

**Judith R. Tillman,**

*Assistant Commissioner, Financial Operations.*

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**BILLING CODE 4810-35-M**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[REG-209626-93]

#### Proposed Collection; Comment Request for Regulation Project

**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 burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning an existing notice of proposed rulemaking and temporary regulation, REG-209626-93 (TD 8620), Notice, Consent, and Election Requirements Under Sections 411(a)(11) and 417 (§§ 1.411(a)-11T and 1.417(e)-1T).

**DATES:** Written comments should be received on or before October 19, 2001 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or copies of this regulation should be directed to Allan Hopkins, (202) 622-6665, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:**

*Title:* Notice, Consent, and Election Requirements Under Sections 411(a)(11) and 417.

*OMB Number:* 1545-1471.

*Regulation Project Number:* REG-209626-93.

*Abstract:* These regulations provide guidance concerning the notice and consent requirements under Code section 411(a)(11) and the notice and election requirements of Code section 417. Regulation section 1.417(a)-11(c) provides that a participant's consent to a distribution under code section 411(a)(11) is not valid unless the participant receives a notice of his or her rights under the plan no more than 90 and no less than 30 days prior to the annuity starting date. Regulation section 1.417(e)-1 sets forth the same 90/30-day time period for providing the notice explaining the qualified joint and survivor annuity and waiver rights under Code section 417(a)(3).

*Current Actions:* There is no change to this existing regulation.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Individuals, business or other for-profit organizations, not-for-profit institutions and Federal, state, local or tribal governments.

*Estimated Number of Respondents:* 750,000.

*Estimated Time Per Respondent:* .011 hr.

*Estimated Total Annual Burden Hours:* 8,333.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

*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 the 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,