

DEPARTMENT OF THE TREASURY**Submission for OMB Review;
Comment Request**

September 18, 2000.

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 October 25, 2000 to be assured of consideration.

Bureau of the Public Debt (PD)

OMB Number: 1535-0048.

Form Number: PD F 0385 and PD F 385-1.

Type of Review: Extension.

Title: Certificate of Identity of Owner of Registered Securities (PD F 0385); and Certificate of Identity of Owner of Savings and Retirement (PD F 0385-1).

Description: The form is used to establish the identity of the owner of U.S. Savings Bonds or Registered Securities.

Respondents: Individuals or households.

Estimated Number of Respondents: 177.

Estimated Burden Hours Per Respondent: 30 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden Hours: 89 hours.

OMB Number: 1535-0058.

Form Number: PD F 1646.

Type of Review: Extension.

Title: Application for Disposition United States Registered Securities and Related Checks Without Administration of Deceased Owner's Estate.

Description: The form is used by person(s) entitled to a decedent's estate not being administered to request disposition of U.S. Registered Securities and related checks.

Respondents: Individuals or households.

Estimated Number of Respondents: 625.

Estimated Burden Hours Per Respondent: 1 hour, 30 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden Hours: 938 hours.

OMB Number: 1535-0063.

Form Number: PD F 4239.

Type of Review: Extension.

Title: Request by Owner or Person Entitled to Payment or Reissue of United States Savings Bonds/Notes Deposited in Safekeeping When Original Custody Receipts Are Not Available.

Description: The form is used by owner or persons entitled to request reissue or payment of U.S. Savings Bonds/Notes deposited in safekeeping when original custody receipts are not available.

Respondents: Individuals or households.

Estimated Number of Respondents: 500.

Estimated Burden Hours Per Respondent: 10 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden Hours: 84 hours.

OMB Number: 1535-0100.

Form Number: PD F 4094.

Type of Review: Extension.

Title: Affidavit by Individual Surety.

Description: The form serves as an affidavit from individuals who agree to act as surety for an indemnification agreement on a Bonds of Indemnity submitted in support of a claim for lost, stolen or destroyed U.S. Registered Securities.

Respondents: Individuals or households.

Estimated Number of Respondents: 500.

Estimated Burden Hours Per Respondent: 55 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden Hours: 460 hours.

OMB Number: 1535-0120.

Form Number: PD F 5366, PD F 5354 and PD F 5367.

Type of Review: Extension.

Title: FHA New Account Request (PD F 5366); FHA Transaction Request (PD F 5354); and FHA Debenture Transfer Request (PD F 5367).

Description: The forms are used to (1) establish a book-entry account; (2) change information on a book-entry account; and (3) transfer ownership of a book-entry account.

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

Estimated Number of Respondents: 600.

Estimated Burden Hours Per Respondent: 10 minutes (for each form).

Frequency of Response: On occasion.

Estimated Total Reporting Burden Hours: 102 hours.

Clearance Officer: Vicki S. Thorpe, (304) 480-6553, Bureau of the Public Debt, 200 Third Street, Parkersburg, West VA 26106-1328.

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. 00-24496 Filed 9-22-00; 8:45 am]

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Internal Revenue Service (IRS)

OMB Number: 1545-0231.

Form Number: IRS Form 6478.

Type of Review: Revision.

Title: Credit for Alcohol Used as Fuel.

Description: Internal Revenue Code (IRC) section 38(b)(3) allows a nonrefundable income tax credit for businesses that sell or use alcohol. Small ethanol producers also receive a nonrefundable credit for production of qualified ethanol. Form 6478 is used to figure the credits.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 1,594.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—11 hr., 58 min.

Learning about the law or the form—17 min.

Preparing, copying, assembling and sending the form to the IRS—1 hr., 30 min.

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 20,339 hours.

OMB Number: 1545-0393.

Form Number: Letter 109C.

Type of Review: Extension.

Title: Return Requesting Refund Unlocatable or Not Filed; Send Copy.

Description: The code requires tax returns to be filed. It also authorizes IRS to refund any overpayment of tax. If a taxpayer inquires about their non-receipt or refund and no return is found, this letter is sent requesting the taxpayer to file another return.

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

Estimated Number of Respondents: 18,223.

Estimated Burden Hours Per Respondent: 5 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 1,513 hours.

OMB Number: 1545-0984.

Form Number: IRS Form 8586.

Type of Review: Revision.

Title: Low-Income Housing Credit.

Description: The Tax Reform Act of 1986 (Code section 42) permits owners of residential rental projects providing low-income housing to claim a credit against income tax for part of the cost of constructing or rehabilitating such low-income housing. Form 8586 is used by taxpayers to compute the credit and by IRS to verify that the correct credit has been claimed.

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

Estimated Number of Respondents/Recordkeepers: 168,137.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—7 hr., 39 min.

Learning about the law or the form—1 hr., 38 min.

Preparing the form—3 hr., 41 min.

Copying, assembling, and sending the form to the IRS—32 min.

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 2,271,531 hours.

OMB Number: 1545-1444.

Form Number: IRS Form 8844.

Type of Review: Revision.

Title: Empowerment Zone Employment Credit.

Description: Employers who hire employees who live and work in one of the 11 designated empowerment zones can receive a tax credit for the first \$15,000 of wages paid to each employee. The credit is applicable from the date of designation through the year 2004.

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

Estimated Number of Respondents/Recordkeepers: 40,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—9 hr., 5 min.

Learning about the law or the form—

2 hr., 29 min.

Preparing and sending the form to the IRS—2 hr., 44 min.

Frequency of Response: Annually.

Estimated Total Reporting/

Recordkeeping Burden: 572,400 hours.

OMB Number: 1545-1560.

Regulation Project Number: REG-246250-96 Final.

Type of Review: Extension.

Title: Public Disclosure of Material Relating to Tax-Exempt Organizations.

Description: The collections of information is section 301.6104(d)-3, 301-6104-4 and 301.6104(d)-5 are necessary so that tax-exempt organizations can make copies of their applications for tax exemption and annual information returns available to the public.

Respondents: Not-for-profit institutions.

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

Estimated Burden Hours Per

Respondent/Recordkeepers: 30 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting/

Recordkeeping Burden: 551,500 hours.

OMB Number: 1545-1693.

Form Number: IRS Form 8871.

Type of Review: Extension.

Title: Political Organization Notice of Section 527 Status.

Description: Internal Revenue Code section 527, as amended by Public Law 106-230, requires certain political organizations to provide information to the IRS regarding their name and address, their purpose, and the names and addresses of their officers, highly compensated employees, Board of Directors, and any related entities (within the meaning of section 168(h)(4)). Form 8871 is used for this purpose.

Respondents: Not-for-profit institutions.

Estimated Number of Respondents/Recordkeepers: 10,000.

Estimated Burden Hours Per

Respondent/Recordkeeper:

Recordkeeping—3 hr., 7 min.

Learning about the law or the form—35 min.

Preparing, copying, assembling, and sending the form to the IRS—41 min.

Frequency of Response: On occasion.

Estimated Total Reporting/

Recordkeeping Burden: 43,800 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.

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Internal Revenue Service (IRS)

OMB Number: 1545-0054.

Form Number: IRS Form 1000.

Type of Review: Extension.

Title: Ownership Certificate.

Description: Form 1000 is used by citizens, resident individuals, fiduciaries, partnerships and nonresident partnerships in connection with interest on bonds of a domestic, resident foreign, or nonresident foreign corporation containing a tax-free covenant and issued before January 1, 1934. IRS uses the information to verify that the correct amount was withheld.

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

Estimated Number of Respondents/Recordkeepers: 1,500.

Estimated Burden Hours Per

Respondent/Recordkeeper: 3 hr., 22 min.

Frequency of Response: On occasion.

Estimated Total Reporting/

Recordkeeping Burden: 5,040 hours.

OMB Number: 1545-0142.

Form Number: IRS Form 2220.

Type of Review: Extension.

Title: Underpayment of Estimated Tax by Corporations.

Description: Form 2220 is used by corporations to determine whether they are subject to the penalty for underpayment of estimated tax and, if so, the amount of the penalty. The IRS