

as enacted by section 1085(a)(1) of P.L. 105-34, disallows the EIC for a statutory period if the taxpayer improperly claimed it in a prior year. Form 8862 helps taxpayers reestablish their eligibility to claim the EIC.

Respondents: Individuals or households.

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

Estimated Burden Hours Respondent/Recordkeeper:

Recordkeeping—26 min.

Learning about the law or the form—9 min.

Preparing the form —16 min.

Copying, assembling, and sending the form to the IRS—20 min.

Frequency of response: Annually.

Estimated Total Reporting/

Recordkeeping Burden: 1,220,000 hours.

Clearance Officer: Paul H. Finger, (202) 622-4078, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

OMB Reviewer: Joseph F. Lackey, Jr., (202) 395-7316, Office of Management and Budget, Room 10235, New

Executive Office Building, Washington, DC 20503.

Lois K. Holland,

Treasury PRA Clearance Officer.

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

September 2, 2004.

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 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

Dates: Written comments should be received on or before October 13, 2004 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0056.

Form Number: IRS Form 1023.

Type of Review: Revision.

Title: Application for Recognition of Exemption under Section 501(c)(3) of the Internal Revenue Code.

Description: Form 1023 is filed by applicants seeking Federal income tax exemption as organizations described in section 501(c)(3). IRS uses the information to determine if the applicant is exempt and whether the applicant is a private foundation.

Respondents: Not-for-profit institutions.

Estimated Number of Respondents/Recordkeepers: 29,409.

Estimated Burden Hours Respondent/Recordkeeper:

Form 1023 and Schedules	Recordkeeping	Learning about the law or the form	Preparing the form	Copying, assembling, and sending the form to the IRS
Parts 1 to XI	89 hr., 12 min	5 hr., 10 min	9 hr., 39 min	48 min
1023 Schedule A	10 hr., 2 min	6 min	16 min	16 min.
1023 Schedule B	15 hr., 18 min	12 min	27 min	
1023 Schedule C	11 hr., 14 min	12 min	23 min	
1023 Schedule D	9 hr., 48 min	42 min	53 min	
1023 Schedule E	14 hr., 35 min	1 hr., 9 min	2 hr., 22 min	
1023 Schedule F	11 hr., 28 min	12 min	23 min	
1023 Schedule G	6 hr., 42 min	6 min	12 min	
1023 Schedule H	7 hr., 53 min	42 min	51 min	

Frequency of response: On occasion.
Estimated Total Reporting/Recordkeeping Burden: 3,131,492 hours.

OMB Number: 1545-0150.

Form Number: IRS Form 2848.

Type of Review: Extension.

Title: Power of Attorney and Declaration of Representative.

Description: Form 2848 is used to authorize someone to act for the respondent in tax matters. It grants all powers that the taxpayer has except signing a return and cashing refund checks. Date is used to identify representatives and to ensure that confidential information is not divulged to unauthorized persons. IRS Form 1023 is also used to input representative on CAF (Central Authorization File).

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

Estimated Number of Respondents/Recordkeepers: 800,000.

Estimated Burden Hours Respondent/Recordkeeper:

Recordkeeping—6 *
Learning about the law or the form—31 *

Preparing the form—26 *

Copying, assembling, and sending the form to the IRS—34 *

* In minutes.

Frequency of response: Annually.

Estimated Total Reporting/

Recordkeeping Burden: 1,320,500 hours.

OMB Number: 1545-0901.

Form Number: IRS Form 1098.

Type of Review: Extension.

Title: Mortgage Interest Statement.

Description: Form 1098 is used to report \$600 or more of mortgage interest received from an individual in the course of the mortgagor's trade or business.

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

Estimated Number of Respondents/Recordkeepers: 171,000.

Estimated Burden Hours Respondent/Recordkeeper: 7 minutes.

Frequency of response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 8,038,699 hours.

OMB Number: 1545-0971.

Form Number: IRS Form 1041-ES.

Type of Review: Extension.

Title: Estimated Income Tax for Estates and Trusts.

Description: Form 1041-ES is used by fiduciaries of estates and trusts to make estimated tax payments if their estimated tax is \$1,000 or more. IRS uses the data to credit taxpayers' accounts and to determine if the estimated tax has been properly computed and timely paid.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 1,200,000.

Estimated Burden Hours Respondent/Recordkeeper:

Recordkeeping—19 min.

Learning about the law or the form—15 min.

Preparing the form—1 hr., 43 min.

Copying, assembling, and sending the form to the IRS—1 hr., 0 min.

Frequency of response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 3,161,236 hours.

OMB Number: 1545–1119.

Form Number: IRS Forms 8804, 8805 and 8813.

Type of Review: Extension.

Title: Form 8804: Annual Return for Partnership Withholding Tax (Section 1446);

Form 8805: Foreign Partner's Information Statement of Section 1446 Withholding Tax; and

Form 8813: Partnership Withholding Tax Payment Voucher (Section 1446).

Description: Code section 1446 requires partnerships to pay a withholding tax if they have effectively connected taxable income allocable to foreign partners. Forms 8804, 8805, and 8813 are used by withholding agents to provide IRS and affected partners with data to assure proper withholding, crediting to partners' accounts and compliance.

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

Estimated Number of Respondents/Recordkeepers: 5,000.

Estimated Burden Hours Respondent/Recordkeeper:

Form	8804	8805	8813
Recordkeeping	*52	*39	*26
Learning about the law or the form	*52	*52	*49
Preparing the form ..	*24	*16	*16
Copying, assembling, and sending the form to the IRS	*20	*13	*10

* In minutes.

Frequency of response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 108,100 hours.

OMB Number: 1545–1186.

Form Number: IRS Form 8825.

Type of Review: Extension.

Title: Rental Real Estate Income and Expense of a Partnership or an S Corporation.

Description: Form 8825 is used to verify that partnerships and S corporations have correctly reported their income and expenses from rental real estate property. The form is filed with either Form 1065 or Form 1120S.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 705,000.

Estimated Burden Hours Respondent/Recordkeeper:

Recordkeeping—6 hr., 27 min.

Learning about the law or the form—34 min.

Preparing the form—1 hr., 37 min.

Copying, assembling, and sending the form to the IRS—16 min.

Frequency of response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 6,288,600 hours.

OMB Number: 1545–1266.

Form Number: IRS Form 8829.

Type of Review: Extension.

Title: Expenses for Business Use of Your Home.

Description: Internal Revenue Code (IRC) section 280A limits the deduction for business use of a home to the gross income from the business use minus certain business deductions. Amounts not allowed due to the limitations can be carried over to the following year. Form 8829 is used to verify that the deduction is properly figured.

Respondents: Individuals or households.

Estimated Number of Respondents/Recordkeepers: 4,000,000.

Estimated Burden Hours Respondent/Recordkeeper:

Recordkeeping—52 min.

Learning about the law or the form—7 min.

Preparing the form—1 hr., 15 min.

Copying, assembling, and sending the form to the IRS—20 min.

Frequency of response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 10,400,000 hours.

OMB Number: 1545–1623.

Regulation Project Number: REG–246256–96 Final.

Type of Review: Extension.

Title: Excise Taxes on Excess Benefit Transactions.

Description: The rule affects organizations described in Internal Revenue Code sections 501(c)(3) and (4) (applicable tax-exempt organizations). The collection of information entails obtaining and relying on appropriate comparability data and documenting the basis of an organization's determination that compensation is reasonable, or a property transfer (or transfer of the right to use property) is a fair market value. These actions comprise two of the requirements specified in the legislative history for obtaining the rebuttable presumption of reasonableness. Once an applicable tax-exempt organization satisfies the requirements of the presumption, section 4598 excise taxes can only be imposed if the IRS develops sufficient contrary evidence to rebut the probative value of the evidence put forth by the parties to the transaction.

Respondents: Not-for-profit institutions.

Estimated Number of Recordkeepers: 150,427.

Estimated Burden Hours

Recordkeeper: 6 hours, 3 minutes.

Estimated Total Recordkeeping Burden: 910,083 hours.

OMB Number: 1545–1746.

Form Number: IRS Form 13094.

Type of Review: Extension.

Title: Recommendation for Juvenile Employment with the Internal Revenue Service.

Description: The data collected on the form provides the Internal Revenue Service with a consistent method for making suitability determination on juveniles for employment within the Service.

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

Estimated Number of Respondents: 2,500.

Estimated Burden Hours Respondent: 5 minutes.

Frequency of response: On occasion.

Estimated Total Reporting Burden: 208 hours.

OMB Number: 1545–1888.

Form Number: IRS Form 13559.

Type of Review: Extension.

Title: Rating in State-Qualified Private Plans.

Description: The Trade Reform Act of 2002, Public Law No. 107–210 created the Health Coverage Tax Credit (HCTC) for the purchase of private health coverage for certain individuals. Individuals who claim the credit must be enrolled in a qualified health plan. Only specific health plans qualify for the HCTC including those qualified by a state. A state qualified health plan must be submitted to the IRS by the state's Department of Insurance as meeting the legislative requirements for health insurance set forth in the Trade Act of 2002 and defined in Internal Revenue Code (IRC) section 35(e)(2). Any Statement Department of Insurance submitting a plan as qualified for HCTC will submit Form 13559, Rating in State-Qualified Private Plans, to provide information sufficient to determine its compliance with HCTC requirements and provide information about the health plan to those individuals who are eligible for the NCTC.

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

Estimated Number of Respondents/Recordkeepers: 100.

Estimated Burden Hours Respondent/Recordkeeper: 30 minutes.

Frequency of response: On occasion.

Estimated Total Reporting/

Recordkeeping Burden: 50 hours.

Clearance Officer: Paul H. Finger, (202) 622–4078, Internal Revenue

Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

OMB Reviewer: Joseph F. Lackey, Jr., (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

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