

at Internal Revenue Service, room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622-3634, or through the internet at [Rjoseph.Durbala@irs.gov](mailto:Rjoseph.Durbala@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* U.S. Departing Alien Income Tax Return.

*OMB Number:* 1545-0086.

*Form Number:* 1040-C.

*Abstract:* Form 1040-C reflects Internal Revenue Code section 6851 and regulation sections 1.6851-1 and 1.6851-2. The form is used by aliens departing the U.S. to report income received or expected to be received for the entire year. The information collected is used to insure that the departing alien has no outstanding U.S. tax liability.

*Current Actions:* There are no changes being made to the form at this time.

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

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 2,000.

*Estimated Time Per Respondent:* 5 hours, 49 minutes.

*Estimated Total Annual Burden Hours:* 11,632.

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, maintenance, and purchase of services to provide information.

Approved: May 15, 2007.

**Glenn P. Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. E7-9862 Filed 5-22-07; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 3800

**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 Form 3800, General Business Credit.

**DATES:** Written comments should be received on or before July 23, 2007 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn P. Kirkland, Internal Revenue Service, room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to R. Joseph Durbala at Internal Revenue Service, room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622-3634, or through the internet at [Rjoseph.Durbala@irs.gov](mailto:Rjoseph.Durbala@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* General Business Credit.

*OMB Number:* 1545-0895.

*Form Number:* Form 3800.

*Abstract:* Internal Revenue Code section 38 permits taxpayers to reduce their income tax liability by the amount of their general business credit, which is an aggregation of their investment credit, work opportunity credit, welfare-to-work credit, alcohol fuel credit, research credit, low-income housing credit, disabled access credit, enhanced oil recovery credit, etc. Form 3800 is used to figure the correct credit.

*Current Actions:*

We added new line 1u to accommodate the energy efficient appliance credit (new section 45M).

We added new line 1y to accommodate the mine rescue team training credit (new section 45N).

We deleted Schedule A—Additional General Business Credit Allowed by Code Section 38(c)(2) because this provision has expired. We are making this submission to renew the OMB approval.

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

*Affected Public:* Business or other for-profit organizations, farms and individuals.

*Estimated Number of Respondents:* 179,650.

*Estimated Time per Respondent:* 17 hours, 26 minutes.

*Estimated Total Annual Burden Hours:* 3,131,300.

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, maintenance, and purchase of services to provide information.

Approved: May 15, 2007.

**Glenn P. Kirkland,**

*IRS Reports Clearance Officer.*

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