

Register pursuant to the authority indicated below.

Authority: 49 U.S.C. 30141(a)(1)(A) and (b)(1); 49 CFR 593.8; delegations of authority at 49 CFR 1.50 and 501.8.

Issued on: March 19, 2002.

Marilynne Jacobs,

Director, Office of Vehicle Safety Compliance.

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

March 20, 2002.

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.

DATES: Written comments should be received on or before April 25, 2002, to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0146.

Form Number: IRS Form 2553.

Type of Review: Extension.

Title: Election by a Small Business Corporation.

Description: Form 2553 is filed by a qualifying corporation to elect to be an S corporation as defined in Code section 1361. The information obtained is necessary to determine if the election should be accepted by the IRS. When the election is accepted, the qualifying corporation is classified as an S corporation and the corporation's income is taxed to the shareholders of the corporation.

Respondents: Business or other for-profit, farms.

Estimated Number of Respondents/Recordkeepers: 500,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

| | |
|---|----------------|
| Recordkeeping | 8 hr., 51 min. |
| Learning about the law or the form | 3 hr., 10 min. |
| Preparing, copying, assembling, and sending the form to the IRS | 3 hr., 27 min. |

Frequency of Response: Other (once).
Estimated Total Reporting/Recordkeeping Burden: 7,745,000 hours.
OMB Number: 1545-0819.
Regulation Project Number: 26 CFR 601.201.

Type of Review: Extension.

Title: Instructions for Requesting Rulings and Determination Letters.

Description: The National Office issues ruling letters and District Directors issue determination letters to taxpayers interpreting and applying the tax laws to a specific set of facts. The National Office also issues other types of letters. The procedural regulations set forth the instructions for requesting ruling and determination letters.

Respondents: Business or other for-profit, individuals or households, not-for-profit institutions, farms, Federal Government, State, Local or Tribal Government.

Estimated Number of Respondents: 271,914.

Estimated Burden Hours Per

Respondent: 55 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 248,496 hours.

OMB Number: 1545-0988.

Form Number: IRS Form 8609 and Schedule A.

Type of Review: Extension.

Title: Low-Income Housing Credit Allocation Certification (8609); and Annual Statement (Schedule A).

Description: Owners of residential low-income rental buildings may claim a low-income housing credit for each qualified building over a 10-year credit period. Form 8609 is used to get a credit allocation from the housing-credit agency. The form, along with Schedule A, is used by the owner to certify necessary information required by the law.

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

Estimated Number of Respondents/Recordkeepers: 120,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

| Form | Recordkeeping | Learning about the law or the form | Preparing and sending the form to the IRS |
|-------------------------|---------------------|------------------------------------|---|
| Form 8609 | 8 hr., 51 min. | 3 hr., 4 min | 3 hr., 21 min. |
| Schedule A (8609) | 6 hr., 41 min. | 1 hr., 12 min | 1 hr. 20 min. |

Frequency of Response: Annually.
Estimated Total Reporting/Recordkeeping Burden: 2,770,200 hours.
Clearance Officer: Glenn Kirkland, Internal Revenue Service, Room 6411, 1111 Constitution Avenue, NW, Washington, DC 20224.

OMB Reviewer: Alexander T. Hunt, Office of Management and Budget, Room 10202, New Executive Office Building, Washington, DC 20503, (202) 395-7860.

Mary A. Able,

Departmental Reports Management Officer.

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