

*Estimated Burden Hours Per Respondent/Recordkeeper:* 30 minutes.  
*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 25 hours.

*OMB Number:* 1545-1686.  
*Regulation Project Number:* REG-103736-00 NPRM and Temporary.  
*Type of Review:* Extension.  
*Title:* Requirement to Maintain List of Investors in Potentially Abusive Tax Shelters.

*Description:* The regulations provide guidance on the requirement under section 6112 to maintain a list of investors in potentially abusive tax shelters.

*Respondents:* Business or other for-profit.

*Estimated Number of Recordkeepers:* 50.

*Estimated Burden Hours Per Recordkeeper:* 2 hours, 2 minutes.

*Estimated Total Recordkeeping Burden:* 102 hours.

*OMB Number:* 1545-1687.  
*Regulation Project Number:* REG-110311-98 NPRM and Temporary.  
*Type of Review:* Extension.

*Title:* Corporate Tax Shelter Registration.

*Description:* The regulations provide the guidance required to activate the registration requirements of IRC § 6707 for confidential tax shelters described in IRC § 6111(d).

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 4.  
*Estimated Burden Hours Per Respondent:* 15 minutes.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden:* 1 hour.

*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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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

May 10, 2000.

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 June 19, 2000 to be assured of consideration.

### Internal Revenue Service (IRS)

*OMB Number:* 1545-0025.  
*Form Number:* IRS Form 851.  
*Type of Review:* Revision.  
*Title:* Affiliations Schedule.

*Description:* Form 851 is filed by the parent corporation for itself and the affiliated corporations in the affiliated group of corporations that files a consolidated return (Form 1120). Form 851 is attached to Form 1120. This information is used to identify the members of the affiliated group, the tax paid by each, and to determine that each corporation qualifies as a member of the affiliated group as defined in section 1504.

*Respondents:* Business or other for-profit, Farms.

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

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—10 hr., 46 min.  
 Learning about the law or the form—53 min.

Preparing and sending the form to the IRS—1 hr., 7 min.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 51,040 hours.

*OMB Number:* 1545-0745.  
*Regulation Project Number:* LR-27-83

Temporary and LR-54-85 Temporary.  
*Type of Review:* Extension.

*Title:* Floor Stocks Credits or Refunds and Consumer Credits or Refunds With Respect to Certain Tax-Repealed Articles; Excise Tax on Heavy Trucks (LR-27-83); and Excise Tax on Heavy Trucks, Truck Trailers and Semi-Trailers, and Tractors; Reporting and Recordkeeping Requirements (LR-54-85).

*Description:* LR-27-83 requires sellers of trucks, trailers and semi-trailers, and tractors to maintain records of the gross vehicle weights of articles sold to verify taxability. LR-54-85 requires that if the sale is to be treated as exempt, the seller and the purchaser must be registered and the purchaser must give the seller a resale certificate.

*Respondents:* Business or other for-profit.

*Estimated Number of Recordkeepers:* 4,100.

*Estimated Burden Hours Per Recordkeeper:* 1 hour, 1 minute.

*Estimated Total Recordkeeping Burden:* 4,140 hours.

*OMB Number:* 1545-1021.

*Form Number:* IRS Form 8594.

*Type of Review:* Extension.

*Title:* Asset Acquisition Statement.

*Description:* Form 8594 is used by the buyer and seller of assets to which goodwill or going concern value can attach to report the allocation of the purchase price among the transferred assets.

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

*Estimated Number of Respondents/Recordkeepers:* 20,000.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:*

Recordkeeping—8 hr., 51 min.

Learning about the law or the form—1 hr., 23 min.

Preparing and sending the form to the IRS—1 hr., 35 min.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 236,600 hours.

*OMB Number:* 1545-1086.

*Form Number:* IRS Form 8725.

*Type of Review:* Extension.

*Title:* Excise Tax on Greenmail.

*Description:* Form 8725 is used by persons who receive "greenmail" to compute and pay the excise tax on greenmail imposed under section 5881. IRS uses the information to verify that the correct amount of tax has been paid.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 12.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:*

Recordkeeping—5 hr., 30 min.

Learning about the law or the form—42 min.

Preparing and sending the form to the IRS—49 min.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 84 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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