

which is an aggregation of their investment credit, jobs 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.

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

Estimated Number of Respondents/Recordkeeper: 272,197.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—17 hr., 56 min.

Learning about the law or the form—1 hr., 0 min.

Preparing and sending the form to the IRS—1 hr., 19 min.

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 5,514,712 hours.

OMB Number: 1545–1317.

Regulation Project Number: INTL–79–91 Final.

Type of Review: Extension.

Title: Information Returns Required of United States Persons with Respect to Certain Foreign Corporations.

Description: These regulations clarify certain requirements of sections 1.6035–1, 1.6038–2 and 1.6046–1 of the Income Tax Regulations relating to Form 5471 and affect controlled foreign corporations and their United States shareholders.

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

Estimated Number of Respondents: 1.

Estimated Burden Hours Per

Respondent: 1 hour.

Frequency of Response: Annually.

Estimated Total Reporting Burden: 1 hour.

OMB Number: 1545–1336.

Form Number: IRS Forms 9455 and 9456.

Type of Review: Extension.

Title: IRS Taxpayer Education Programs Annual Survey (9455); and IRS Taxpayer Education Programs Annual Survey 2nd Notice (9456).

Description: The data collected will be used to estimate the number of individuals who teach IRS' tax education programs, and the number of students who are exposed to the Understanding Taxes High School, UT–8th Grade, UT–Post Secondary, and the Small Business Tax Education Programs during the course of a year. It will also be used to justify the continued use of these programs. This effort is in line with IRS initiatives on reducing taxpayer burden and Compliance 2000 initiatives to encourage voluntary compliance with the tax laws.

Respondents: State, Local or Tribal Government.

Estimated Number of Respondents: 120,800.

Estimated Burden Hours Per

Respondent: 10 minutes.

Frequency of Response: Annually.

Estimated Total Reporting Burden: 20,137 hours.

OMB Number: 1545–1575.

Regulation Project Number: REG–116608–97 Final.

Type of Review: Extension.

Title: Eligibility Requirements After Denial of the Earned Income Credit.

Description: This information is to provide guidance to taxpayers who have been denied the earned income credit (EIC).

Respondents: Individuals or households.

Estimated Number of Respondents: 1.

Estimated Burden Hours Per

Respondent: 1 hour.

Frequency of Response: Other (once).

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.

Mary A. Able,

Departmental Reports Management Officer.

[FR Doc. 01–22541 Filed 9–6–01; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

August 30, 2001.

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 October 9, 2001 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545–0086.

Form Number: IRS Form 1040–C.

Type of Review: Extension.

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

Description: Form 1040–C is used by aliens departing the U.S. to report income received for the entire tax year. The data collected are used to insure that the departing alien has no outstanding U.S. tax liability.

Respondents: Individuals or households.

Estimated Number of Respondents/Recordkeepers: 2,000.

Estimated Burden Hours Per

Respondent/Recordkeeper:

Recordkeeping—2 hr., 4 min.

Learning about the law or the form—45 min.

Preparing the form—2 hr., 10 min.

Copying, assembling, and sending the form to the IRS—1 hr., 11 min.

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 11,292 hours.

OMB Number: 1545–1010.

Form Number: IRS Form 1120–RIC.

Type of Review: Revision.

Title: U.S. Income Tax Return for Regulated Investment Companies.

Description: Form, 1120–RIC is filed by a domestic corporation electing to be taxed as a RIC in order to report its income and deductions and to compute its tax liability. IRS uses Form 1120–RIC to determine whether the RIC has correctly reported its income, deductions, and tax liability.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 3,277.

Estimated Burden Hours Per

Respondent/Recordkeeper:

Recordkeeping—57 hr., 24 min.

Learning about the law or the form—19 hr., 42 min.

Preparing the form—36 hr., 24 min.

Copying, assembling, and sending the form to the IRS—4 hr., 17 min.

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 385,966 hours.

OMB Number: 1545–1022.

Form Number: IRS Form 7018–C.

Type of Review: Extension.

Title: Order Blank for Forms.

Description: Form 7018–C allows taxpayers who must file information returns a systematic way to order information tax forms materials.

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

Estimated Number of Respondents: 868,432.

Estimated Burden Hours Per

Respondent: 3 minutes.

Frequency of Response: Annually.

Estimated Total Reporting Burden: 43,422 hours.

OMB Number: 1545-1743.

Form Number: IRS Form 8851.

Type of Review: Extension.

Title: Summary of Archer MSAs.

Description: This form will be used by the IRS to determine whether numerical limits set forth in section 220(j)(1) have been exceeded.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 200,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—3 hr., 35 min.

Learning about the law or the form—6 min.

Preparing, copying, assembling, and sending the form to the IRS—9 min.

Frequency of Response: Annually,

Other (additional report for 2001).

Estimated Total Reporting/

Recordkeeping Burden: 1,540,000 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 determinations on juveniles for employment within the Service.

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

Estimated Number of Respondents: 2,500.

Estimated Burden Hours Per

Respondent: 5 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 208 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.

[FR Doc. 01-22542 Filed 9-6-01; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

August 31, 2001.

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 October 9, 2001 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0971.

Form Number: IRS Form 1041-ES.

Type of Review: Extension.

Title: Estimated Income Tax for Estates and Trusts.

Description: Form 1040-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 Per Respondent/Recordkeeper:

Recordkeeping—19 min.

Learning about the law or the form—15 min.

Preparing the form—1 hr., 33 min.

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

Frequency of Response: Annually.

Estimated Total Reporting/

Recordkeeping Burden: 3,281,200 hours.

OMB Number: 1545-1292.

Regulation Project Number: PS-97-91 and PS-101-90 Final.

Type of Review: Extension.

Title: Enhanced Oil Recovery Credit.

Description: This regulation provides guidance concerning the costs subject to the enhanced oil recovery credit, the circumstances under which the credit is available, and procedures for certifying to the Internal Revenue Service that a project meets the requirements of section 43(c) of the Internal Revenue Code.

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

Estimated Number of Respondents: 20.

Estimated Burden Hours Per

Respondent: 73 hours.

Frequency of Response: Annually.

Estimated Total Reporting Burden: 1,460 hours.

OMB Number: 1545-1617.

Regulation Project Number: REG-118966-97 Final.

Type of Review: Extension.

Title: Information Reporting With Respect to Certain Foreign Partnerships and Certain Foreign Corporations.

Description: Section 6038 requires certain U.S. persons who own interests in controlled foreign partnerships or certain foreign corporations to annually report information to the IRS. This regulation provides reporting rules to identify foreign partnerships and foreign corporations which are controlled by U.S. persons.

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

Estimated Number of Respondents: 500.

Estimated Burden Hours Per

Respondent: 30 minutes.

Frequency of Response: Annually.

Estimated Total Reporting Burden: 250 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.

[FR Doc. 01-22543 Filed 9-6-01; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Art Advisory Panel; Notice of Closed Meeting

AGENCY: Internal Revenue Service, Treasury

ACTION: Notice of closed meeting of Art Advisory Panel.

SUMMARY: Closed meeting of the Art Advisory Panel will be held in Washington, DC.

DATES: The meeting will be held September 25, 2001.

ADDRESSES: The closed meeting of the Art Advisory Panel will be held on September 25, 2001, in Room 4600E beginning at 9:30 a.m., Franklin Court Building, 1099 14th Street, NW., Washington, DC 20005.

FOR FURTHER INFORMATION CONTACT:

Karen Carolan, C:AP:AS, 1099 14th Street, NW., Washington, DC 20005. Telephone (202) 694-1861 (not a toll free number).