

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

August 18, 2003.

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

DATES: Written comments should be received on or before September 22, 2003 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0087.

Form Number: 1040-ES, 1040-ES (NR), and 1040-ES(Espanol).

Type of Review: Extension.

Title: Form 1040-ES: Estimated Tax for Individuals;

Form 1040-ES (NR): U.S. Estimated Tax for Nonresident Alien Individuals; Form 1040-ES (Espanol): Contribuciones Federales Estimadas Del Trabajo Por Cuenta Propia Y Sobre El Empleo de Empleados Domesticos—Puerto Rico.

Description: Form 1040-ES is used by individuals (including self-employed) to make estimated tax payments if their estimated tax due is \$500 or more. IRS uses the data to credit taxpayers' accounts and to determine if estimated tax has been properly computed and timely paid.

Respondents: Individuals or households.

Estimated Number of Respondents/Recordkeepers: 14,563,250.

Estimated Burden Hours Respondent/Recordkeeper:

Form	Recordkeeping	Learning about the law	Preparing the work-sheets and payment vouchers	Copying, assembling, and sending the payment voucher to the IRS
1040-ES	52 min.	28 min.	48 min.	10 min.
1040-ES (NR)	39 min.	18 min.	49 min.	10 min.
1040-ES (Espanol)	6 min.	17 min.	30 min.	10 min.

Frequency of Response: Quarterly.
Estimated Total Reporting/Recordkeeping Burden: 94,591,282 hours.

OMB Number: 1545-0175.

Form Number: IRS Form 4626.

Type of Review: Revision.

Title: Alternative Minimum Tax—Corporations.

Description: Form 4626 is used by corporations to calculate their alternative minimum tax.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 60,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping 17 hr., 13 min.

Learning about the law or the form.	12 hr., 36 min.
Preparing and sending the form to the IRS.	13 hr., 27 min.

Frequency of Response: Annually.
Estimated Total Reporting/Recordkeeping Burden: 2,596,800 hours.

OMB Number: 1545-0938.

Form Number: IRS Form 1120-IC-DISC and Schedules.

Type of Review: Extension.

Title: 1120-IC-DISC: Interest Charge Domestic International Sales Corporation Return;

Schedule K (Form 1120-IC-DISC): Shareholder's Statement of IC-DISC Distributions; and

Schedule P (Form 1120-IC-DISC): Intercompany Transfer Price or Commission.

Description: U.S. corporations that have elected to be an interest charge domestic international sales corporation (IC-DISC) file Form 1120-IC-DISC to report their income and deductions. The IC-DISC is not taxed, but IC-DISC shareholders are taxed on their share of IC-DISC income. IRS uses Form 1120-IC-DISC to check the IC-DISC's computation of income. Schedule K (Form 1120-IC-DISC) is used to report income to shareholders. Schedule P (Form 1120-IC-DISC) is used by the IC-DISC to report its dealings with related suppliers, etc.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 1,200.

Estimated Burden Hours Per Respondent/Recordkeeper:

Form	Recordkeeping	Learning about the law or the form	Preparing the form	Copying, assembling, and sending the form to the IRS
1120-IC-DISC	94 hr., 56 min. ..	20 hr., 0 min.	30 hr., 48 min. ..	2 hr., 24 min.
Schedule K	4 hr., 4 min.	18 min.	22 min.	
Schedule P	12 hr., 40 min. ..	1 hr., 29 min.	1 hr., 48 min.	

Frequency of Response: Annually.
Estimated Total Reporting/Recordkeeping Burden: 229,676 hours.

OMB Number: 1545-0976.

Form Number: IRS Form 990-W.

Type of Review: Extension.

Title: Estimated Tax on Unrelated Business Taxable Income for Tax-Exempt Organizations.

Description: Form 990-W is used by tax-exempt trusts and tax-exempt corporations to figure estimated tax liability on unrelated business income and on investment income for private

foundations and the amount of each installment payment. Form 990-W is a worksheet only. It is not required to be filed.

Respondents: Not-for-profit institutions, Business of other for-profit.

Estimated Number of Respondents/Recordkeepers: 27,265.

Estimated Burden Hours Respondent/Recordkeeper:

Form	Record-keeping	Learning about the law or the form	Preparing the form
Form 990-W ...	10 hr., 2 min..	1 hr., 40 min..	1 hr., 55 min.
Form 990-W, Schedule A (Pt. I).	11 hr., 14 min..	42 min.	54 min.
Form 990-W, Schedule A (Pt. II).	23 hr., 26 min..	12 min.	35 min.
Form 990-W, Schedule A (Pt. III).	4 hr., 32 min..	4 min.

Frequency of Response: Annually.
Estimated Total Reporting/Recordkeeping Burden: 387,392 hours.

OMB Number: 1545-0991.
Form Number: IRS Form 8633.
Type of Review: Extension.
Title: Application to Participate in the IRS e-file Program.

Description: Form 8633 is used by tax preparers, electronic return collectors, software firms, service bureaus and electronic transmitters, as an application to participate in the electronic filing program covering individual income tax returns.

Respondents: Business of other for-profit, Not-for-profit institutions.

Estimated Number of Respondents: 50,000.

Estimated Burden Hours Respondent: 1 hour.

Estimated Total Reporting Burden: 50,000 hours.

OMB Number: 1545-1561.
Form Number: IRS Form 8853.
Type of Review: Extension.
Title: Archer MSAs and Long-Term Care Insurance Contracts.

Description: This form is used by individuals to report general information about their medical savings accounts (MSAs), to figure their MSA deductions, and to figure their taxable distributions from MSAs. The form is also used to report taxable payments from long-term care (LTC) contracts.

Respondents: Individuals or households.

Estimated Number of Respondents/Recordkeepers: 56,000.

Estimated Burden Hours Respondent/Recordkeeper:

Recordkeeping	1 hr., 31 min. 34 min.
Learning about the law or the form.	
Preparing the form	1 hr., 42 min. 46 min.
Copying, assembling, and sending the form to the IRS.	

Frequency of Response: Annually.
Estimated Total Reporting/Recordkeeping Burden: 100,795 hours.

OMB Number: 1545-1690.
Notice Number: Notice 2000-28.
Type of Review: Extension.
Title: Coal Exports.

Description: Notice 2000-28 provides guidance relating to the coal excise tax imposed by section 4121 of the Internal Revenue Code. The notice provides rules under the Code for making a nontaxable sale of coal for export or for obtaining a credit or refund when tax has been with respect to a nontaxable sale of coal for export.

Respondents: Business of other for-profit.

Estimated Number of Respondents/Recordkeeper: 400.

Estimated Burden Hours Respondent/Recordkeeper: 1 hour.

Frequency of Response: On occasion.
Estimated Total Reporting/Recordkeeping Burden: 400 hours.

Clearance Officer: Glenn Kirkland, (202) 622-3428, Internal Revenue Service, Room 6411-03, 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

August 19, 2003.

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

DATES: Written comments should be received on or before September 25, 2003 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-1699.
Regulation Project Number: REG-103805-99 Final.

Type of Review: Extension.
Title: Agent for Consolidated Group.
Description: The information needed

in order for a terminating common parent of a consolidated group to designate a substitute agent for the group and receive approval of the Commissioner, or for a default substitute agent to notify the Commissioner that it is the default substitute agent, pursuant to Treasury Regulation § 1.1502-77(d). The Commissioner will use the information to determine whether to approve the designation of the substitute agent (if approval is required) and to change the IRS's records to reflect the information about the substitute agent.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 100.

Estimated Burden Hours Respondent: 2 hours.

Frequency of Response: On occasion.
Estimated Total Reporting Burden: 200 hours.

Clearance Officer: Glenn Kirkland, (202) 622-3428, Internal Revenue Service, Room 6411-03, 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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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Open Meeting of the Area 3 Taxpayer Advocacy Panel (Including the States of Florida, Georgia, Alabama, Mississippi, Louisiana, Arkansas and Tennessee)

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.