

**Internal Revenue Service****Proposed Collection; Comment Request for Form 8845**

**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 8845, Indian Employment Credit.

**DATES:** Written comments should be received on or before September 30, 1996 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5571, 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 Martha R. Brinson, (202) 622-3869, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:**

*Title:* Indian Employment Credit.

*OMB Number:* 1545-1417.

*Abstract:* Under Internal Revenue Code section 45A, employers can claim an income tax credit for hiring American Indians or their spouses to work in a trade or business on an Indian reservation. Form 8845 is used by employers to claim the credit and by IRS to ensure that the credit is computed correctly.

*Current Actions:* Part II of Form 8845, Tax Liability Limit, has been revised extensively. All of the computations are now made on the form and in logical order following the provisions of Code section 38(c). The revisions include: Deleting line 8f, Orphan drug credit, because it has expired; adding new line 10, Alternative minimum tax, and new line 14, Enter the greater of line 12 or line 13.

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

*Affected Public:* Businesses or other for-profit organizations.

*Estimated Number of Respondents:* 500.

*Estimated Time Per Respondent:* 10 hr., 1 min.

*Estimated Total Annual Burden Hours:* 5,005.

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: July 23, 1996.

Garrick R. Shear,

IRS Reports Clearance Officer.

[FR Doc. 96-19495 Filed 7-30-96; 8:45 am]

BILLING CODE 4830-01-P

**Proposed Collection; Comment Request for Form 1028**

**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

1028, Application for Recognition of Exemption Under Section 521 of the Internal Revenue Code.

**DATES:** Written comments should be received on or before September 30, 1996, to be assured of consideration.

**ADDRESSES:** Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5571, 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 Martha R. Brinson, (202) 622-3869, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:**

*Title:* Application for Recognition of Exemption Under Section 521 of the Internal Revenue Code.

*OMB Number:* 1545-0058.

*Form Number:* 1028.

*Abstract:* Farmers' cooperatives must file Form 1028 to apply for exemption from Federal income tax as being organizations described in Internal Revenue Code section 521. The information on Form 1028 provides the basis for determining whether the applicants are exempt.

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

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

*Affected Public:* Businesses or other for-profit organizations.

*Estimated Number of Respondents:* 50.

*Estimated Time Per Respondent:* 50 hr., 29 min.

*Estimated Total Annual Burden Hours:* 2,525.

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 3 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: July 22, 1996.

Garrick R. Shear,

*IRS Reports Clearance Officer.*

[FR Doc. 96-19496 Filed 7-30-96; 8:45 am]

BILLING CODE 4830-01-U

### Proposed Collection; Comment Request for Form 843

**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 843, Claim for Refund and Request for Abatement.

**DATES:** Written comments should be received on or before September 30, 1996 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5571, 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 Martha R. Brinson, (202) 622-3869, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

#### SUPPLEMENTARY INFORMATION:

*Title:* Claim for Refund and Request for Abatement.

*OMB Number:* 1545-0024.

*Form Number:* 843.

*Abstract:* Internal Revenue Code sections 6402, 6404, and sections 301.6402-2, 301.6404-1, and 301.6404-3 of the regulations allow for refunds of

taxes (except income taxes) or refund, abatement, or credit of interest, penalties, and additions to tax in the event of errors or certain actions by the IRS. Form 843 is used by taxpayers to claim these refunds, credits, or abatements.

*Current Actions:* In 1994 a modified Form 843 was developed specifically to assist household employers or household employees affected the Domestic Employment Reform Act of 1994. The new law increased the base amount of wages subject to social security and Medicare taxes to \$1,000 and was retroactive to January 1, 1994. The modified Form 843 allowed taxpayers to figure and file for any refunds of social security or Medicare taxes for 1994 paid under the prior law. The modified Form 843 was for one-time use only and is being eliminated.

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

*Affected Public:* Businesses or other for-profit organizations, individuals or households, not-for-profit institutions, farms, and state, local or tribal governments.

*Estimated Number of Respondents:* 545,500.

*Estimated Time Per Respondent:* 1 hr., 21 min.

*Estimated Total Annual Burden Hours:* 720,060.

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: July 22, 1996.

Garrick R. Shear,

*IRS Reports Clearance Officer.*

[FR Doc. 96-19497 Filed 7-30-96; 8:45 am]

BILLING CODE 4830-01-U

### UNITED STATES INFORMATION AGENCY

#### Culturally Significant Objects Imported for Exhibition; Determination

Notice is hereby given of the following determination: Pursuant to the authority vested in me by the Act of October 19, 1965 (79 Stat. 985, 22 U.S.C. 2459), Executive Order 12047 of March 27, 1978 (43 F.R. 13359, March 29, 1978), and Delegation Order No. 85-5 of June 27, 1985 (50 F.R. 27393, July 2, 1985), I hereby determine that the objects to be included in the exhibit, "Adolph Menzel (1815-1905): Between Romanticism and Impressionism" (See list <sup>1</sup>), imported from abroad for the temporary exhibition without profit within the United States, are of cultural significance. These objects are imported pursuant to a loan agreement with the foreign lenders. I also determine that the exhibition or display of the listed exhibit objects at the National Gallery of Art from on or about September 15, 1996 to January 5, 1997, is in the national interest. Public Notice of this determination is ordered to be published in the Federal Register.

Dated: July 26, 1996.

Les Jin,

*General Counsel.*

[FR Doc. 96-19462 Filed 7-30-96; 8:45 am]

BILLING CODE 8230-01-M

### DEPARTMENT OF VETERANS AFFAIRS

#### Privacy Act of 1974; Report of Matching Programs

**AGENCY:** Department of Veterans (VA).

**ACTION:** VA/SSA/IRS Match Program.

**SUMMARY:** Notice is hereby given that the Department of Veterans Affairs (VA), Veterans Health Administration (VHA),

<sup>1</sup> A copy of this list may be obtained by contacting Jacqueline H. Caldwell, Esq., Assistant General Counsel, at 202-619-6982, and the address is Room 700, U.S. Information Agency, 301 4th Street, SW., Washington, DC 20547-0001.