

Executive Office Building, Washington, DC 20503.
Lois K. Holland,
Departmental Reports Management Officer.
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Submission to OMB for Review; Comment Request

March 21, 1997.

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.

Internal Revenue Service (IRS)

OMB Number: 1545-0064.
Form Number: IRS Form 4029.
Type of Review: Extension.
Title: Application for Exemption from Social Security and Medicare Taxes and Waiver of Benefits.
Description: Form 4029 is used by members of recognized religious groups

to apply for exemption from social security and Medicare taxes under Internal Revenue Code (IRC) sections 1402(g) and 3127. The information is used to approve or deny exemption from social security and Medicare taxes.
Respondents: Individuals or households.

Estimated Number of Respondents/Recordkeepers: 3,754.
Estimated Burden Hours Per Respondent/Recordkeeper: Recordkeeping—7 minutes. Learning about the law or the form—11 minutes. Preparing the form—11 minutes. Copying, assembling, and sending the form to the SSA—35 minutes.
Frequency of Response: Other (filed only once).
Estimated Total Reporting/Recordkeeping Burden: 4,017 hours.
OMB Number: 1545-0132.
Form Number: IRS Form 1120X.
Type of Review: Extension.
Title: Amended U.S. Corporation Income Tax Return.
Description: Domestic corporations use Form 1120X to correct a previously filed Form 1120 or Form 1120-A. The data is used to determine if the correct tax liability has been reported.

Respondents: Business or other for-profit, Farms.

Estimated Number of Respondents/Recordkeepers: 67,302.

Estimated Burden Hours Per Respondent/Recordkeeper:
 Recordkeeping—12 hr., 12 min.
 Learning about the law or the form—1 hr., 14 min.
 Preparing the form—3 hr., 21 min.
 Copying, assembling, and sending the form to the IRS—32 min.
Frequency of Response: On occasion.
Estimated Total Reporting/Recordkeeping Burden: 1,166,344 hours.
OMB Number: 1545-0202.
Form Number: IRS Forms 5310 and 6088.
Type of Review: Extension.
Title: Application for Determination Upon Termination (5310); and Distributable Benefits From Employee Pension Benefit Plans (6088).

Description: Employers who have qualified deferred compensation plans can take an income tax deduction for contributions to their plans. IRS uses the date on Forms 5310 and 6088 to determine whether a plan still qualified and whether there is any discrimination in benefits.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 30,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

	Form 5310	Form 6088
Recordkeeping	47 hr., 35 min.	5 hr., 44 min.
Learning about the law or the form	4 hr., 35 min.	1 hr., 5 min.
Preparing, copying, assembling, and sending the form to the IRS	9 hr., 9 min.	1 hr., 14 min.

Frequency of Response: On occasion.
Estimated Total Reporting/Recordkeeping Burden: 1,040,700.
OMB Number: 1545-0260.
Form Number: IRS Form 706-CE.
Type of Review: Extension.
Title: Certificate of Payment of Foreign Death Tax.
Description: Form 706-CE is used by the executors of estates to certify that foreign death taxes have been paid so that may claim the foreign death tax credit allowed by IRC section 2014. The information is used by IRS to verify that the proper credit has been claimed.
Respondents: Individuals or households.
Estimated Number of Respondents/Recordkeepers: 2,250.
Estimated Burden Hours Per Respondent/Recordkeeper: Recordkeeping—46 min. Learning about the law or the form—4 min. Preparing the form—25 min.

Copying, assembling, and sending the form to the IRS—28 min.
Frequency of Response: On occasion.
Estimated Total Reporting/Recordkeeping Burden: 3,893 hours.
OMB Number: 1545-0441.
Form Number: IRS Forms 6559 and 6559-A.
Type of Review: Extension.
Title: Transmitter Report and Summary of Magnetic Media (6559); and Continuation Sheet for Form 6559 (6559-A).
Description: Forms 6559 and 6559-A are used by filers of Form W-2 and Tax Data to transmit filing on magnetic media. The Social Security Administration (SSA) and the Internal Revenue Service (IRS) need signed jurat and summary data for processing purposes. The forms are used primarily by large employers and tax filing services (service bureaus).

Respondents: Business or other for-profit, Not-for-profit institutions, Farms, Federal Government, State, Local or Tribal Government.
Estimated Number of Respondents: 100,000.
Estimated Burden Hours Per Respondent: 15 minutes.
Frequency of Response: Annually.
Estimated Total Reporting Burden: 30,000 hours.
OMB Number: 1545-1053.
Form Number: IRS Form 8709.
Type of Review: Extension.
Title: Exemption From Withholding on Investment Income of Foreign Government and International Organizations.
Description: This form is used by foreign government and international organizations, with certain types of investments in the United States, to file with withholding agents to obtain exemption from withholding under Code Section 892. The withholding

agent uses the information to determine the appropriate withholding, if any.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 3,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

- Recordkeeping—13 min.
- Learning about the law or the form—25 min.
- Preparing the form—26 min.
- Copying, assembling, and sending the form to the IRS—20 min.

Frequency of Response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 42,600 hours.

OMB Number: 1545-1512.

Revenue Procedure Number: Revenue Procedure 96-61.

Type of Review: Extension.

Title: Electronic Filing Program.

Description: Revenue Procedure 96-61 informs those who participate in the Electronic Filing Program for Form 1040, and Form 1040A, and Form 1040EZ, of their obligations to the Internal Revenue Service, taxpayers, and other participants.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 75,000.

Estimated Burden Hours Per Respondent/Recordkeeper: 15 hours, 17 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 1,146,272.

OMB Number: 1545-1513.

Revenue Procedure Number: Revenue Procedure 96-62.

Type of Review: Extension.

Title: On-Line Filing Program.

Description: Revenue Procedure 96-62 informs those who participate in the On-Line Filing Program for Form 1040, Form 1040A, and Form 1040EZ, of their

obligations to the Internal Revenue Service, taxpayers, and other participants.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 14.

Estimated Burden Hours Per Respondent/Recordkeeper: 423 hours.

Frequency of Response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 5,919 hours.

OMB Number: 1545-1516.

Form Number: IRS Form 8832.

Type of Review: Extension.

Title: Entity Classification Election.

Description: An eligible entity that chooses not to be classified under the default rules or that wishes to change its current classification must file Form 8832 to elect a classification.

Respondents: Business or other for-profit, Farms.

Estimated Number of Respondents/Recordkeepers: 5,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

- Recordkeeping—1 hr., 20 min.
- Learning about the law or the form—1 hr., 41 min.
- Preparing and sending the form to the IRS—17 min.

Frequency of Response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 16,500 hours.

Clearance Officer: Garrick Shear (202) 622-3869, Internal Revenue Service, Room 5571 1111 Constitution Avenue, NW., Washington, DC 20224.

OMB Reviewer: Alexander T. Hunt (202) 395-7860, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,

Departmental Reports Management Officer.

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Submission to OMB for Review; Comment Request

March 24, 1997.

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.

Internal Revenue Service (IRS)

OMB Number: 1545-0714.

Form Number: IRS Forms 8027 and 8027-T.

Type of Review: Extension.

Title: Employer's Annual Information Return of Tip and Allocated Tips (8027); and Transmittal of Employer's Annual Information Return of Tip Income and Allocated Tips (8027-T).

Description: To help IRS in its examinations of returns filed by tipped employees, large food or beverage establishments are required to report annually information concerning food or beverage operations receipts, tips by employees, and in certain cases, the employer must allocate tips to certain employees.

Respondents: Business and other for-profit, Individuals or households, Not-for-profit institution, State, Local or Tribal Governments.

Estimated Number of Respondents/Recordkeepers: 52,050.

Estimated Burden Hours Per Respondent/Recordkeeper:

	8027	8027-T
Recordkeeping	5 hr., 59 min ...	43 min.
Learning about the law or the form	42 min	
Preparing and sending the form to the IRS	50 min	1 min.

Frequency of Response: Annually.
Estimated Total Reporting/Recordkeeping Burden: 368,908 hours.

OMB Number: 1545-0817.

Regulation Project Number: EE-28-78 Final.

Type of Review: Extension.

Title: Inspection of Applications for Tax Exemption and Applications for Determination Letters for Pension and Other Plans.

Description: Internal Revenue Code section 6104 requires applications for tax exempt status, annual reports of private foundations, and certain portions of returns to be open for public inspection. Some information may be withheld from disclosure. IRS needs the information to comply with requests for public inspection of the above-named documents.

Respondents: Business or other for-profit, Individuals or households, Not-for-profit institutions, Federal Government, State, Local or Tribal Government.

Estimated Number of Respondents: 51,070.

Estimated Burden Hours Per Respondent: 14 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 12,018 hours.