

OMB for review and clearance under the Paperwork Reduction Act of 1995, Pub. L. 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 May 1, 1998 to be assured of consideration.

**Special Request**

In order to conduct the survey described below at the beginning of April 1998, the Department of the Treasury is requesting that the Office of Management and Budget (OMB) review and approve this information collection by March 31, 1998. To obtain a copy of this study, please contact the Internal Revenue Service Clearance Officer at the address listed below.

**Internal Revenue Service (IRS)**

OMB Number: 1545-1432.

Project Number: M:SP:V 98-004-G.

Type of Review: Revision.

Title: 1998 First Quarter Automated 941 TeleFile Customer Survey.

Description: The 941 TeleFile automated customer satisfaction survey is part of the 1998 941 TeleFile Quality Measurement Plan and is designed as one means of evaluating the effective of the TeleFile system.

The system will be tested nationwide starting in April 1998. Businesses successfully filing their first quarter Federal return using 941 TeleFile will be invited to participate in a short automated customer survey. The survey requests information about satisfaction and whether the business filer would be willing to use the TeleFile system again.

*Respondents:* Businesses or other for-profit.

*Estimated Number of Respondents:* 1,800.

*Estimated Burden Hours Per Response:* 1 minute.

*Frequency of Response:* Other (one-time only).

*Estimated Total Reporting Burden:* 30 hours.

*Clearance Officer:* Garrick Shear (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, N.W., 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.*

[FR Doc. 98-8474 Filed 3-31-98; 8:45 am]

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**DEPARTMENT OF THE TREASURY**

**Submission to OMB for Review; Comment Request**

March 24, 1998.

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, Pub. L. 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 May 1, 1998 to be assured of consideration.

*Internal Revenue Service (IRS)*

*OMB Number:* 1545-0057.

*Form Number:* IRS Form 1024.

*Type of Review:* Extension.

*Title:* Application for Recognition of Exemption Under Section 501(a).

*Description:* Organizations seeking exemption from Federal income tax under section 501(a) as an organization described in most paragraphs of section 501(c) must apply to IRS for a ruling letter. The information collected is used to determine whether the organization qualifies for exempt status.

*Respondents:* Not-for-profit institutions.

*Estimated Number of Respondents/Recordkeepers:* 4,718.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Form	Recordkeeping	Learning about the law or the form	Preparing and sending the form to the IRS
1024, Parts I-III .....	52 hr., 51 min .....	2 hr., 17 min .....	3 hr., 14 min.
Part IV .....	1 hr., 40 min .....	47 min .....	52 min.
Schedule A .....	2 hr., 52 min .....	18 min .....	21 min.
Schedule B .....	1 hr., 40 min .....	18 min .....	20 min.
Schedule C .....	58 min .....	12 min. ....	13 min.
Schedule D .....	4 hr., 4 min .....	18 min .....	22 min.
Schedule E .....	1 hr., 40 min .....	18 min .....	20 min.
Schedule F .....	2 hr., 23 min .....	6 min .....	8 min.
Schedule G .....	1 hr., 55 min .....	6 min .....	8 min.
Schedule H .....	1 hr., 40 min .....	6 min .....	8 min.
Schedule I .....	5 hr., 30 min .....	30 min .....	37 min.
Schedule J .....	2 hr., 23 min .....	6 min .....	8 min.
Schedule K .....	3 hr., 21 min .....	6 min .....	10 min.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 219,350 hours.

*OMB Number:* 1545-0720.

*Form Number:* IRS Forms 8038, 8038-G and 8038-GC.

*Type of Review:* Extension.

*Title:* 1. Information Return for Tax-Exempt Private Activity Bond Issues (8038);

2. Information Return for Tax-Exempt Governmental Obligations (8038-G); and

3. Information Return for Small Tax-Exempt Government Bond Issues, Leases and Installment Sales (Form 8038-GC).

*Description:* Forms 8038, 8038-G, and 8039-GC collect the information that IRS is required to collect by Code section 149(e). IRS uses the information to assure that tax-exempt bonds are issued consistent with the rules of Internal Revenue Code (IRC) sections 141-149.

*Respondents:* Not-for-profit institutions, State, Local or Tribal Government.

*Estimated Number of Respondents:* 14,500.

*Estimated Burden Hours per Respondent:*

Form	Learning about the law or the form	Preparing the form	Copying, assembling, and sending the form to the IRS
8038 .....	2 hr., 35 min .....	2 hr., 41 min .....	16 min.
8038-G .....	6 hr., 2 min .....	7 hr., 37 min .....	16 min.
8038-GC .....	1 hr., 51 min .....	2 hr., 56 min .....	16 min.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden:* 1,000 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.*  
[FR Doc. 98-8475 Filed 3-31-98; 8:45 am]

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**DEPARTMENT OF THE TREASURY**

**Submission to OMB for Review; Comment Request**

March 26, 1998.

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, Pub. L. 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 May 1, 1998, to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-1563.  
*Revenue Ruling Number:* Revenue Ruling 98-1.

*Type of Review:* Extension.  
*Title:* Limitations on Benefits and Contributions under Qualified Plans.

*Description:* This revenue ruling provides guidance on the limitations on

benefits and contributions under section 415 of the Code as amended by section 1449 of the Small Business Job Protection Act of 1996, including various options an employer may elect when implementing the amendments.

*Respondents:* Business or other for-profit, Not-for-profit institutions.

*Estimated Number of Respondents:* 70,000.

*Estimated Burden Hours per Respondent:* 30 minutes.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden:* 35,000 hours.

*OMB Number:* 1545-1578.  
*Revenue Procedure Number:* Revenue Procedure 98-13.

*Type of Review:* Extension.

*Title:* Election to Treat Certain Revocable Trusts as Part of an Estate.

*Description:* The revenue procedure provides the procedure and requirements for making the section 646 election.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 10,000.

*Estimated Burden Hours per Respondent:* 30 minutes.

*Frequency of Response:* Other (twice in total).

*Estimated Total Reporting Burden:* 5,000 hours.

*OMB Number:* 1545-1585.  
*Revenue Procedure Number:* Revenue Procedure 98-15.

*Type of Review:* Extension.

*Title:* Reduced Interest Election for Deferred Estate Tax.

*Description:* This revenue procedure provides procedures for making an election under section 503 of the Taxpayer Relief Act of 1997 to reduce the rate of interest on estate taxes deferred under section 6166 of the Internal Revenue Code and to eliminate the deduction for interest paid on the deferred estate taxes.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 6,600.

*Estimated Burden Hours per Respondent:* 30 minutes.

*Frequency of Response:* Other (one-time).

*Estimated Total Reporting Burden:* 3,300 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.*  
[FR Doc. 98-8476 Filed 3-31-98; 8:45 am]

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**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Proposed Collection; Comment Request for Forms 8282 and 8283**

**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, Pub. L. 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 8282, Donee Information Return (Sale, Exchange or Other Disposition of Donated Property) and Form 8283, Noncash Charitable Contributions.