

Forms/schedules	Recordkeeping	Learning about the law or the form	Preparing the form	Copying, assembling, and sending the form to the IRS	Totals
Schedule EIC .....	0 min. ....	1 min. ....	13 min. ....	20 min. ....	34 min.

*Frequency of response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 318,496,467 hours.

*Clearance Officer:* Glenn P. Kirkland, Internal Revenue Service, Room 6411-03, 1111 Constitution Avenue, NW., Washington, DC 20224, (202) 622-3428.

*OMB Reviewer:* Joseph F. Lackey, Jr., Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503, (202) 395-7316.

**Lois K. Holland,**

*Treasury PRA Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

August 4, 2004.

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 10, 2004, to be assured of consideration.

## Internal Revenue Service (IRS)

*OMB Number:* 1545-0023.

*Form Number:* IRS Form 720.

*Type of Review:* Extension.

*Title:* Quarterly Federal Excise Tax Return.

*Description:* The information supplied on Form 720 is used by the IRS to determine the correct tax liability. Additionally, the data is reported by the IRS to Treasury so that funds may be transferred from the general revenue funds to the appropriate trust funds.

*Respondents:* Business or other for-profit, individuals or households, not-for-profit institutions, farms, Federal government, State, local or tribal government.

*Estimated Number of Respondents/Recordkeepers:* 50,000.

*Estimated Burden Hours Respondent/Recordkeeper:*

Form	Recordkeeping	Learning about the law or the form	Preparing and sending the form to the IRS
720 .....	25 hr., 6 min. ....	2 hr., 17 min. ....	6 hr., 23 min.
720-V .....	1 hr., 11 min. ....	.....	1 min.
Schedule A .....	1 hr., 54 min. ....	.....	1 min.
Schedule C .....	23 hr., 55 min. ....	30 min. ....	54 min.
720X .....	6 hr., 13 min. ....	18 min. ....	24 min.
6197 .....	4 hr., 18 min. ....	12 min. ....	16 min.
6627 .....	5 hr., 1 min. ....	6 min. ....	10 min.

*Frequency of response:* Quarterly.

*Estimated Total Reporting/Recordkeeping Burden:* 3,893,888 hours.

*OMB Number:* 1545-0203.

*Form Number:* IRS Form 5329.

*Type of Review:* Revision.

*Title:* Additional Tax on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts.

*Description:* This form is used to compute and collect taxes related to early distributions from individual retirement arrangements (IRAs) and other qualified retirement plans; distributions from education accounts not used for educational expenses; excess contributions to traditional IRAs, education accounts, Archer MSAs, health savings accounts; and excess accumulations in qualified retirement plans.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 1,100,000.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping .....	2 hr., 2 min.
Learning about the law or the form.	32 min.
Preparing the form .....	2 hr., 17 min.
Copying, assembling, and sending the form to the IRS.	13 min.

*Frequency of response:* On occasion.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 1,028,370 hours.

*OMB Number:* 1545-1304.

*Regulation Project Numbers:* INTL-941-86; INTL-656-87; and INTL-704-87 NPRM.

*Type of Review:* Extension.

*Title:* Treatment of Shareholders of Certain Passive Foreign Investment Companies.

*Description:* The reporting requirements affect U.S. persons that are direct and indirect shareholders of

passive foreign investment companies (PFICs). The IRS uses Form 8621 to identify PFICs, U.S. persons that are shareholders, and transactions subject to PFIC taxation and verify income inclusions, excess distributions and deferred tax amounts.

*Respondents:* Business of other for-profit, individuals or households.

*Estimated Number of Respondents:* 2,500.

*Estimated Burden Hours Respondent:* 1 hour.

*Frequency of response:* Annually.

*Estimated Total Reporting Burden:* 2,500 hours.

*OMB Number:* 1545-1468.

*Form Number:* IRS Form 1040NR-EZ.

*Type of Review:* Extension.

*Title:* U.S. Income Tax Return for Certain Nonresident Aliens with No Dependents.

*Description:* This form is used by certain nonresident aliens with no dependents to report their income

subject to tax and compute the correct tax liability. The information on the return is used to determine whether income, deductions, credits, payments, etc., are correctly figured.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 100,000.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping .....	1 hr., 18 min.
Learning about the law or the form.	49 min.
Preparing the form .....	1 hr., 52 min.
Copying, assembling, and sending the form to the IRS.	34 min.

*Frequency of response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 459,000 hours.

*OMB Number:* 1545-1552.

*Form Number:* IRS Form 8839.

*Type of Review:* Extension.

*Title:* Qualified Adoption Expenses.

*Description:* Section 23 of the Internal Revenue Code allows taxpayers to claim a nonrefundable tax credit for qualified adoption expenses paid or incurred by the taxpayer. Code section 137 allows taxpayers to exclude amounts paid or expenses incurred by an employer for the qualified adoption expenses of the employee which are paid under an adoption assistance program. Form 8839 is used to figure the credit and/or exclusion.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 22,271.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping .....	39 min.
Learning about the law or the form.	17 min.
Preparing the form .....	2 hr., 25 min.
Copying, assembling, and sending the form to the IRS.	34 min.

*Frequency of response:* Annually.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 101,042 hours.

*OMB Number:* 1545-1621.

*Form Number:* IRS Forms W-8BEN, W-8ECI, W-8EXP and W-8IMY.

*Type of Review:* Extension.

*Title:* W-8BEN: Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding; W-8ECI: Certificate of Foreign Person's Claim for Exemption from Withholding on Income Effectively Connected with the Conduct of a Trade or Business in the United States; W-8EXP: Certificate of Foreign Government or Other Foreign Organization for United States Tax Withholding; and W-8IMY: Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding

*Description:* Form W-8BEN is used for certain types of income to establish that the person, is the beneficial owner

of the income for which Form W-8BEN is being provided and, if applicable, to claim a reduced rate of, or exemption from, withholding as a resident of a foreign country with which the United States has an income tax treaty. Form W-8ECI is used to establish that the person is a foreign person, is the beneficial owner of the income for which Form W-8ECI is being provided, and to claim that the income is effectively connected with the conduct of a trade or business within the United States. Form W-8EXP is used by a foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, or foreign private foundation. The form is used by such persons to establish foreign status, to claim that the person is the beneficial owner of the income for which Form W-8EXP is given and, if applicable, to claim a reduced rate of, or exemption from, withholding. Form W-8IMY is provided to a withholding agent or payer by a foreign intermediary, foreign partnership, and certain U.S. branches to make representations regarding the status of beneficial owners or to transmit appropriate documentation to the withholding agent.

*Respondents:* Business or other for-profit, individuals or households, not-for-profit institutions.

*Estimated Number of Respondents/Recordkeepers:* 3,180,640.

*Estimated Burden Hours Respondent/Recordkeeper:*

Form	Recordkeeping	Learning about the law or the form	Preparing and sending the form to the IRS
W-8BEN .....	5 hr., 58 min. ....	3 hr., 46 min. ....	4 hr., 2 min.
W-8ECI .....	3 hr., 35 min. ....	3 hr., 22 min. ....	3 hr., 35 min.
W-8EXP .....	7 hr., 10 min. ....	5 hr., 28 min. ....	5 hr., 49 min.
W-8IMY .....	5 hr., 58 min. ....	4 hr., 38 min. ....	6 hr., 8 min.

*Frequency of response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 43,280,135 hours.

*Clearance Officer:* Glenn P. 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

### Office of the Comptroller of the Currency

#### Proposed Extension of Information Collection; Comment Request

**AGENCY:** Office of the Comptroller of the Currency (OCC), Treasury.

**ACTION:** Notice and request for comment.

**SUMMARY:** The OCC, 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 a continuing information collection, as required by the Paperwork Reduction Act of 1995. The OCC is

soliciting comment concerning its information collection titled, "Assessment of Fees—12 CFR Part 8."

**DATES:** You should submit written comments by October 12, 2004.

**ADDRESSES:** You should direct written comments to the Communications Division, Office of the Comptroller of the Currency, Public Information Room, Mailstop 1-5, Attention: 1557-0223, 250 E Street, SW., Washington, DC 20219. In addition, comments may be sent by facsimile transmission to (202) 874-4448, or by electronic mail to [regs.comments@occ.treas.gov](mailto:regs.comments@occ.treas.gov). You can inspect and photocopy the comments at the OCC's Public Information Room, 250 E Street, SW., Washington, DC 20219. You can make an appointment to