

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

March 23, 2004.

The Department of the 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 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

Dates: Written comments should be received on or before May 3, 2004 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0004.

Form Number: IRS Form SS-8.

Type of Review: Extension.

Title: Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding.

Description: Form SS-8 is used by employers and workers to furnish information to IRS in order to obtain a determination as to whether a worker is an employee for purposes of Federal employment taxes and income tax withholding. IRS uses this information to make the determination.

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: 6,900.

Estimated Burden Hours Respondent/Recordkeeper:

Recordkeeping—22 hr.

Learning about the law or the form—47 min.

Preparing and sending the form to the IRS—1 hr., 11 min.

Frequency of response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 165,462 hours.

OMB Number: 1545-0962.

Publication Number: Publication 1075.

Type of Review: Extension.

Title: Tax Information Security Guidelines for Federal, State, and Local Agencies.

Description: Internal Revenue Code section 6103(p) requires that IRS provide periodic reports to Congress describing safeguard procedures, utilized by agencies which receive information from the IRS, to protect the confidentiality of the information. This section also requires that these agencies furnish reports to the IRS describing their safeguards.

Respondents: Business or other for-profit, not-for-profit institutions, Federal Government, State, Local or Tribal Government

Estimated Number of Respondents: 5,100.

Estimated Burden Hours Respondent: 40 hours.

Frequency of response: Annually.

Estimated Total Reporting Burden: 204,000 hours.

OMB Number: 1545-1036.

Form Number: IRS Form 8716.

Type of Review: Extension.

Title: Election of Have a Tax Year Other Than a Required Tax Year.

Description: Filed by partnerships, S Corporations, and personal service corporations, under section 444(a), to retain or to adopt a tax year that is not a required tax year. Service Centers accept Form 8716 and use the form information to assign master-file codes that allow the Center to accept the filer's tax return filed for a tax year (fiscal year) that would not otherwise be acceptable.

Respondents: Business or other for-profit, farms.

Estimated Number of Respondents/Recordkeepers: 40,000.

Estimated Burden Hours Respondent/Recordkeeper:

Recordkeeping—2 hr., 37 min.

Learning about the law or the form—1 hr., 12 min.

Preparing and sending the form to the IRS—1 hr., 16 min.

Frequency of response: Other (one-time).

Estimated Total Reporting/Recordkeeping Burden: 204,400 hours.

OMB Number: 1545-1625.

Regulation Project Numbers: REG-105170-97 and REG-112991-01 Final.

Type of Review: Extension.

Title: Credit for Increasing Research Activities.

Description: These final regulations relate to the computation of the credit

under section 41© and the definition of *qualified research* under section 41(d). These regulations are intended to provide (1) guidance concerning the requirements necessary to qualify for the credit for increasing research activities, (2) guidance in computing the credit for increasing research activities, and (3) rules for electing and revoking the election of the alternative incremental credit.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 5.

Estimated Burden Hours Respondent/Recordkeeper: 50 hours.

Frequency of response: On occasion.

Estimated Total Reporting/

Recordkeeping Burden: 150 hours.

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

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Lois K. Holland,

Treasury PRA Clearance Officer.

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

March 25, 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 May 3, 2004 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0990.

Form Number: IRS Form 8610 and Schedule A (Form 8610).

Type of Review: Extension.

Title: Form 8610: Annual Law-Income Housing Credit Agencies Report; and

Schedule A (Form 8610): Carryover Allocation of Low-Income Housing Credit.

Description: State housing agencies file Form 8610 to transmit copies of Form 8609, Schedule A (Form 8610),

and binding agreements and election statements to the IRS. The Agencies use Schedule A (Form 8610) to report certain information contained in carryover allocation documents to the IRS.

Respondents: State, Local or Tribal Government.

Estimated Number of Respondents/Recordkeepers: 53.

Estimated Burden Hours Respondent/Recordkeeper:

	Form 8610	Schedule A (Form 8610)
Recordkeeping	10 hr., 2 min.	2 hr., 52 min.
Learning about the law or the form	2 hr., 17 min.	24 min.
Preparing and sending the form to the IRS	2 hr., 32 min.	27 min.

Frequency of response: Annually.
Estimated Total Reporting/

Recordkeeping Burden: 5,638 hours.

OMB Number: 1545-1219.

Form Number: IRS Form 8038-T.

Type of Review: Extension.

Title: Arbitrage Rebate and Penalty in Lieu of Arbitrage Rebate.

Description: Form 8038-T is used by issuers of tax exempt bonds to report and pay the arbitrage rebate and to elect and/or pay various penalties associated with arbitrage bonds. These issuers include state and local governments.

Respondents: State, Local or Tribal Government.

Estimated Number of Respondents/Recordkeepers: 2,500.

Estimated Burden Hours Respondent/Recordkeeper:

Recordkeeping—11 hr., 57 min.

Learning about the law or the form—8 hr., 44 min.

Preparing, copying, assembling, and sending the form to the IRS—9 hr., 19 min.

Frequency of response: Other (at least once every five years).

Estimated Total Reporting/

Recordkeeping Burden: 75,050 hours.

OMB Number: 1545-1569.

Form Number: IRS Form 8861.

Type of Review: Extension.

Title: Welfare-to-Work Credit.

Description: Section 51A of the Internal Revenue Code allows

employers an income tax credit of 35% of the first \$10,000 of the first-year wages and 50% of the first \$10,000 of second-year wages paid to long-term family assistance recipients. The credit is part of the general business audit.

Respondents: Business or other for-profit, Farms.

Estimated Number of Respondents/Recordkeepers: 500.

Estimated Burden Hours Respondent/Recordkeeper:

Recordkeeping—8 hr., 22 in.

Learning about the law or the form—1 hr., 35 min.

Preparing and sending the form to the IRS—1 hr., 48 min.

Frequency of response: Annually.

Estimated Total Reporting/

Recordkeeping Burden: 5,875 hours.

OMB Number: 1545-1584.

Form Number: IRS Form 8859.

Type of Review: Extension.

Title: District of Columbia First-Time Homebuyer Credit.

Description: Form 8859 is used to claim the DC First-Time Homebuyer Credit. The information collected will be used to verify that the credit was computed correctly.

Respondents: Individuals or households.

Estimated Number of Respondents/Recordkeepers: 1,900.

Estimated Burden Hours Respondent/Recordkeeper:

Recordkeeping—19 min.

Learning about the law or the form—6 min.

Preparing the form—22 min.

Copying, assembling, and sending the form to the IRS—20 min.

Frequency of response: Other (once).

Estimated Total Reporting/

Recordkeeping Burden: 2,166 hours.

OMB Number: 1545-1709.

Form Number: IRS Form 8868.

Type of Review: Extension.

Title: Application for Extension of Time to File an Exempt Organization Return.

Description: Internal Revenue Code (IRC) 6081 permits the Secretary to grant a reasonable extension of time for filing any return, declaration, statement, or other document. This form is used by fiduciaries and certain exempt organizations, to request an extension of time to file their returns. The information is used to determine whether the extension should be granted.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 248,932.

Estimated Burden Hours Respondent/Recordkeeper:

	Form 8868	
	Part I	Part II
Recordkeeping	5 hr., 30 min.	5 hr., 18 min.
Learning about the law or the form	6 min.	0 min.
Preparing and sending the form to the IRS	11 min.	4 min.

Frequency of response: On occasion.

Estimated Total Reporting/

Recordkeeping Burden: 1,373,335 hours.

Clearance Officer: Glenn P. Kirkland

(202) 622-3428, Internal Revenue

Service, Room 6411-03, 1111

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Lois K. Holland,

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