

recordkeeping and reporting is necessary to monitor compliance with the section 179 rules.

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

**Estimated Number of Respondents/Recordkeepers:** 20,000.

**Estimated Burden Hours Per Respondent/Recordkeeper:** 45 minutes.

**Frequency of Response:** Annually.

**Estimated Total Reporting Burden:** 15,000 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) 395-7340, Office of Management and Budget, Room 10226, New

Executive Office Building, Washington, DC 20503.

Lois K. Holland,

*Departmental Reports Management Officer.*

[FR Doc. 96-21508 Filed 8-22-96; 8:45 am]

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### Submission to OMB for Review; Comment Request

August 16, 1996.

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:** 1545-0074.

**Form Number:** IRS Form 1040 and Schedules A, B, C, C-EZ, D, E, EIC, F, H, R, and SE.

**Type of Review:** Revision.

**Title:** U.S. Individual Income Tax Return.

**Description:** These forms are used by individuals to report their income tax liability. The data is used to verify that the items reported on the forms are correct, and also for general statistical use.

**Respondents:** Individuals or households.

**Estimated Number of Respondents/Recordkeepers:** 69,269,664.

**Estimated Burden Hours Per Respondent/Recordkeeper:**

Form	Recordkeeping	Learning about the law or the form	Preparing the form	Copying, assembling, and sending the form to the IRS
1040 .....	6 hours, 0 mins .....	14 hours, 14 mins .....	6 hours, 58 mins .....	2 hours, 4 mins.
Sched. A .....	2 hours, 32 mins .....	0 hours, 26 mins .....	1 hour, 10 mins .....	0 hours, 27 mins.
Sched. B .....	33 mins .....	8 mins .....	17 mins .....	20 mins.
Sched. C .....	6 hours, 26 mins .....	1 hour, 10 mins .....	2 hours, 5 mins .....	0 hours, 35 mins.
Sched. C-EZ .....	46 mins .....	4 mins .....	32 mins .....	20 mins.
Sched. D .....	0 hours, 51 mins .....	1 hour, 8 mins .....	1 hour, 1 min .....	0 hours, 41 mins.
Sched. E .....	2 hours, 52 mins .....	1 hour, 7 mins .....	1 hour, 16 mins .....	0 hours, 35 mins.
Sched. EIC .....	0 mins .....	2 mins .....	4 mins .....	20 mins.
Sched. F:				
Cash Method .....	4 hours, 2 mins .....	0 hours, 35 mins .....	1 hour, 14 mins .....	0 hours, 20 mins.
Accrual Method .....	4 hours, 22 mins .....	0 hours, 25 mins .....	1 hour, 19 mins .....	0 hours, 20 mins.
Sched. H .....	46 mins .....	29 mins .....	48 mins .....	35 mins.
Sched. R .....	20 mins .....	15 mins .....	22 mins .....	35 mins.
Sched. SE:				
Short .....	20 mins .....	13 mins .....	11 mins .....	14 mins.
Long .....	26 mins .....	22 mins .....	34 mins .....	20 mins.

**Frequency of Response:** Annually.

**Estimated Total Reporting/Recordkeeping Burden:** 1,141,694,310 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) 395-7340, 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

August 16, 1996.

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, 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:** 1545-0085.

**Form Number:** IRS Form 1040A and Schedules 1, 2, 3, and EIC.

**Type of Review:** Revision.

**Title:** U.S. Individual Income Tax Return.

**Description:** This form is used by individuals to report their income tax liability. The data are used to verify that the income reported on the form is correct, and also for statistical use.

**Respondents:** Individuals or households.

**Estimated Number of Respondents/Recordkeepers:** 26,156,366.

**Estimated Burden Hours Per Respondent/Recordkeeper:**

Form	Recordkeeping	Learning about the law or the form	Preparing the form	Copying, assembling, and sending the form to the IRS
1040A .....	1 hr., 4 min .....	2 hr., 30 min .....	3 hr., 25 min .....	1 hr., 10 min.
Sched. 1 .....	20 min. ....	4 min .....	10 min .....	20 min.
Sched. 2 .....	33 min .....	11 min .....	40 min .....	28 min.
Sched. 3 .....	13 min .....	14 min .....	25 min .....	35 min.
Sched. EIC .....	0 min .....	2 min .....	4 min .....	20 min.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 220,051,514 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) 395-7340, 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**

August 16, 1996.

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, 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:* 1545-1309.

*Form Number:* IRS Form 1040PC.

*Type of Review:* Revision.

*Title:* U.S. Individual Income Tax Return 1040PC Format.

*Description:* Form 1040PC is a computer-generated tax return answer sheet format prepared by tax preparation software. The 1040PC is an alternative method of filing Form 1040. It will offer direct deposit for taxpayers to have their refunds deposited into their personal savings or checking accounts by electronic funds transfer. It will also generate a pre-printed payment voucher for use when payment is due to the IRS.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 6,500,000.

*Estimated Burden Hours Per Respondent:* 15 minutes.

*Frequency of Response:* Annually.  
*Estimated Total Reporting Burden:* 1,625,000 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) 395-7340, 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 for OMB Review; Comment Request**

August 16, 1996.

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, 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.

**SPECIAL REQUEST:** In order to conduct the survey described below in early September 1996, the Department of the Treasury is requesting that the Office of Management and Budget (OMB) review and approve this information collection by August 29, 1996. To obtain a copy of this survey, please contact the IRS Clearance Officer at the address listed below.

Internal Revenue Service (IRS)

*OMB Number:* 1545-1432.

*Project Number:* M:SP:V 96-010G.

*Type of Review:* Revision.

*Title:* IRS Simultaneous Appeals/Competent Authority Program Customer Satisfaction Survey.

*Description:* The mission of Appeals is to resolve tax disputes in a fair and impartial way. The Appeals process is a form of dispute resolution. Taxpayers, however, are asking the IRS to consider new ways to resolve tax disputes. Many taxpayers are struggling to "keep current", and to help meet this need, the IRS has developed new approaches to settle cases. One of the new approaches being used by the IRS is the Simultaneous Appeals/Competent Authority Program.

In order to determine the effectiveness and identify what customers value about this program, timely and accurate information must be available. Therefore, the Office of Appeals is proposing to obtain this information through the use of this customer satisfaction survey.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 30.

*Estimated Burden Hours Per Respondent:* 3 minutes.

*Frequency of Response:* Other.

*Estimated Total Reporting Burden:* 1 hour, 30 minutes.

*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 10202, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,  
*Departmental Reports Management Officer.*  
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