

*Description:* The code requires tax returns to be filed. It also authorizes IRS to refund any overpayment of tax. If a taxpayer inquires about their non-receipt or refund and no return is found, this letter is sent requesting the taxpayer to file another return.

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

*Estimated Number of Respondents:* 18,223.

*Estimated Burden Hours Per Respondent:* 5 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 1,513 hours.

*OMB Number:* 1545-0984.

*Form Number:* IRS Form 8586.

*Type of Review:* Revision.

*Title:* Low-Income Housing Credit.

*Description:* The Tax Reform Act of 1986 (Code section 42) permits owners of residential rental projects providing low-income housing to claim a credit against income tax for part of the cost of constructing or rehabilitating such low-income housing. Form 8586 is used by taxpayers to compute the credit and by IRS to verify that the correct credit has been claimed.

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

*Estimated Number of Respondents/Recordkeepers:* 168,137.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—7 hr., 39 min.

Learning about the law or the form—1 hr., 38 min.

Preparing the form—3 hr., 41 min.

Copying, assembling, and sending the form to the IRS—32 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 2,271,531 hours.

*OMB Number:* 1545-1444.

*Form Number:* IRS Form 8844.

*Type of Review:* Revision.

*Title:* Empowerment Zone Employment Credit.

*Description:* Employers who hire employees who live and work in one of the 11 designated empowerment zones can receive a tax credit for the first \$15,000 of wages paid to each employee. The credit is applicable from the date of designation through the year 2004.

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

*Estimated Number of Respondents/Recordkeepers:* 40,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—9 hr., 5 min.

Learning about the law or the form—

2 hr., 29 min.

Preparing and sending the form to the IRS—2 hr., 44 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 572,400 hours.

*OMB Number:* 1545-1560.

*Regulation Project Number:* REG-246250-96 Final.

*Type of Review:* Extension.

*Title:* Public Disclosure of Material Relating to Tax-Exempt Organizations.

*Description:* The collections of information is section 301.6104(d)-3, 301-6104-4 and 301.6104(d)-5 are necessary so that tax-exempt organizations can make copies of their applications for tax exemption and annual information returns available to the public.

*Respondents:* Not-for-profit institutions.

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

*Estimated Burden Hours Per*

*Respondent/Recordkeepers:* 30 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 551,500 hours.

*OMB Number:* 1545-1693.

*Form Number:* IRS Form 8871.

*Type of Review:* Extension.

*Title:* Political Organization Notice of Section 527 Status.

*Description:* Internal Revenue Code section 527, as amended by Public Law 106-230, requires certain political organizations to provide information to the IRS regarding their name and address, their purpose, and the names and addresses of their officers, highly compensated employees, Board of Directors, and any related entities (within the meaning of section 168(h)(4)). Form 8871 is used for this purpose.

*Respondents:* Not-for-profit institutions.

*Estimated Number of Respondents/Recordkeepers:* 10,000.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:*

Recordkeeping—3 hr., 7 min.

Learning about the law or the form—35 min.

Preparing, copying, assembling, and sending the form to the IRS—41 min.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 43,800 hours.

*Clearance Officer:* Garrick Shear, Internal Revenue Service Room 5244, 1111 Constitution Avenue, NW, 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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**BILLING CODE 4830-01-U**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

September 18, 2000.

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.

**DATES:** Written comments should be received on or before October 25, 2000 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0054.

*Form Number:* IRS Form 1000.

*Type of Review:* Extension.

*Title:* Ownership Certificate.

*Description:* Form 1000 is used by citizens, resident individuals, fiduciaries, partnerships and nonresident partnerships in connection with interest on bonds of a domestic, resident foreign, or nonresident foreign corporation containing a tax-free covenant and issued before January 1, 1934. IRS uses the information to verify that the correct amount was withheld.

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

*Estimated Number of Respondents/Recordkeepers:* 1,500.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 3 hr., 22 min.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 5,040 hours.

*OMB Number:* 1545-0142.

*Form Number:* IRS Form 2220.

*Type of Review:* Extension.

*Title:* Underpayment of Estimated Tax by Corporations.

*Description:* Form 2220 is used by corporations to determine whether they are subject to the penalty for underpayment of estimated tax and, if so, the amount of the penalty. The IRS

uses Form 2220 to determine if they penalty was correctly computed.  
*Respondents:* Business or other for-profit, Farms.

*Estimated Number of Respondents/Recordkeepers:* 702,000.  
*Estimated Burden Hours Per Respondent/Recordkeeper:*

Form	Recordkeeping	Learning about the law and the form (in minutes)	Preparing and sending the form to the IRS (in minutes)
2220 .....	26 hr., 33 min .....	5	34
2220, Schedule A, Part I .....	11 hr., 14 min .....	12	23
2220, Schedule A, Part II .....	23 hr., 26 min .....	0	22
2220, Schedule A, Part III .....	5 hr., 15 min .....	0	5

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 20,557,607 hours.

*OMB Number:* 1545-0717.

*Form Number:* IRS Form W-4S.

*Type of Review:* Extension.

*Title:* Request for Federal Income Tax Withholding From Sick Pay.

*Description:* Section 3402(o) of the Internal Revenue Code extends income tax withholding to sick pay payments made by third parties upon request of the payee. The information is used to determine the amount to be withheld from the third-party sick pay payment.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 500,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping: 39 min.

Learning about the law or the form: 10 min.

Preparing the form: 25 min.

Copying, assembling, and sending the form to the IRS: 16 min.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 765,000 hours.

*Clearance Officer:* Garrick Shear, Internal Revenue Service, Room 5244, 1111 Constitution Avenue, NW, 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.*  
 [FR Doc. 00-24498 Filed 9-22-00; 8:45 am]

**BILLING CODE 4830-01-U**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

September 14, 2000.

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.  
**DATES:** Written comments should be received on or before October 25, 2000 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1680.

*Form Number:* IRS Form 706-D.

*Type of Review:* Extension.

*Title:* United States Additional Estate Tax Return Under Code Section 2057.

*Description:* Form 706-D is used by individuals to compute and pay the additional taxes due under Code section 2057. IRS uses the information to determine that the taxes have been properly computed.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 180.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping: 40 min.

Learning about the law or the form: 40 min.

Preparing the form: 56 min.

Copying, assembling, and sending the form to the IRS: 35 min.

*Frequency of Response:* Other (Section 2057 taxable event.)

*Estimated Total Reporting/Recordkeeping Burden:* 511 hours.

*Clearance Officer:* Garrick Shear, Internal Revenue Service, Room 5244, 1111 Constitution Avenue, NW., 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.

**Mary A. Able,**

*Departmental Reports, Management Officer.*  
 [FR Doc. 00-24499 Filed 9-22-00; 8:45 am]

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## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0572]

### Proposed Information Collection Activity: Proposed Collection; Comment Request

**AGENCY:** Veterans Benefits Administration, Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** The Veterans Benefits Administration (VBA), Department of Veterans Affairs (VA) is announcing an opportunity for public comment on the proposed collection of information by the agency. Under the Paperwork Reduction Act (PRA) of 1995, Federal agencies are required to publish notice in the **Federal Register** concerning each proposed collection of information, including each proposed reinstatement, without change, of a previously approved collection for which approval has expired, and allow 60 days for public comment in response to the notice. This notice solicits comments on information needed to determine the monetary allowance for a child born with spina bifida who is the natural child of a Vietnam veteran.

**DATES:** Written comments and recommendations on the proposed collection of information should be received on or before November 24, 2000.