

**DEPARTMENT OF THE TREASURY****Submission for OMB Review;  
Comment Request**

August 28, 2002.

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 October 7, 2002 to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-0066.

*Form Number:* IRS Form 2688.

*Type of Review:* Extension.

*Title:* Application for Additional Extension of Time To File U.S. Individual Income Tax Returns.

*Description:* Internal Revenue Code section 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 individuals to ask for an additional extension of time to file U.S. income tax returns after filing for the automation extension, but still needing more time.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 1,453,000.

*Estimated Burden Hours Per Respondent:*

Learning about the law or the form—13 min.

Preparing the form—16 min.

Copying, assembling, and sending the form to the IRS—17 min.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 1,089,750 hours.

*OMB Number:* 1545-0967.

*Form Number:* IRS Form 8453-F.

*Type of Review:* Extension.

*Title:* U.S. Estate or Trust Income Tax Declaration and Signature for Electronic and Magnetic Media Filing.

*Description:* This form is used to secure taxpayer signatures and declarations in conjunction with electronic and magnetic media filing of trust and fiduciary income tax returns. This form, together with the electronic and magnetic media transmission, will comprise the taxpayer's income tax return (Form 1041).

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

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

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:*

Recordkeeping—6 min.

Learning about the law or the form—4 min.

Preparing the form—21 min.

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

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 880 hours.

*OMB Number:* 1545-0970.

*Form Number:* IRS Form 8453-P.

*Type of Review:* Extension.

*Title:* U.S. Partnership Declaration and Signature for Electronic Filing.

*Description:* This form is used to secure general partner's signature and declaration in conjunction with the electronic filing of a partnership return (Form 1065). Form 8453-P, together with the electronic transmission, will comprise the partnership's return.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 500.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:*

Recordkeeping—6 min.

Learning about the law or the form—5 min.

Preparing the form—18 min.

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

*Frequency of Response:* Annually.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 390 hours.

*OMB Number:* 1545-1237.

*Regulation Project Number:* REG-209831-96 Final.

*Type of Review:* Extension.

*Title:* Consolidated Returns—Limitations on the Use of Certain Losses and Deductions.

*Description:* Section 1502 provides for the promulgation of regulations with respect to corporations that file consolidated income tax returns. These regulations amend the current regulations regarding the use of certain losses and deductions by such corporations.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 8,000.

*Estimated Burden Hours Per*

*Respondent:* 15 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 2,000 hours.

*OMB Number:* 1545-1257.

*Form Number:* IRS Form 8827.

*Type of Review:* Extension.

*Title:* Credit for Prior Year Minimum Tax—Corporations.

*Description:* Section 53(d), as revised, allows corporations a minimum tax credit based on the full amount of alternative minimum tax incurred in tax years beginning after 1989, or a carryforward for use in a future year.

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

*Estimated Number of Respondents:* 25,000.

*Estimated Burden Hours Per*

*Respondent:* 1 hour.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 25,000 hours.

*Clearance Officer:* Glenn 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,**

*Departmental Reports, Management Officer.*  
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