

Description: The regulations clarify the reporting requirements of trustees and middlemen involved with widely held fixed investment trusts.

Respondents: Business or other for-profit.

Estimated Total Burden Hours: 2,400 hours.

OMB Number: 1545-1673.

Type of Review: Revision.

Title: Revenue Procedure 2003-44—Employee Plans Compliance Resolution System (RP 2002-47—revised).

Description: The information requested in this revenue procedure is required to enable the Commissioner, Tax Exempt and Government Entities Division of the Internal Revenue Service to make determinations on the issuance of various types of closing agreements and compliance statements. The issuance of these agreements and statements allows individual plans to maintain their tax-qualified status. As a result, the favorable tax treatment of the benefits of the eligible employees is retained.

Respondents: Individuals or households; Business or other for-profit; Not-for-profit institutions; State, local or tribal government.

Estimated Total Burden Hours: 56,272 hours.

OMB Number: 1545-1971.

Type of Review: Extension.

Title: Household Employment Taxes.

Form: IRS Schedule H (Form 1040).

Description: Schedule H (Form 1040) is used by individuals to report their employment taxes. The data is used to verify that the items reported on the form is correct and also for general statistical use.

Respondents: Individuals or households and Business or other for-profit.

Estimated Total Burden Hours: 71,925 hours.

OMB Number: 1545-1972.

Type of Review: Extension.

Title: Supplemental Income and Loss.

Form: IRS Schedule E (Form 1040).

Description: Schedule E (Form 1040) is used by individuals to report their supplemental income. The data is used to verify that the items reported on the form is correct and also for general statistical use.

Respondents: Individuals or households and Business or other for-profit.

Estimated Total Burden Hours: 284,599 hours.

OMB Number: 1545-1973.

Type of Review: Extension.

Title: Net Profit From Business.

Form: IRS Schedule C-EZ (Form 1040).

Description: Schedule C-EZ (Form 1040) is used by individuals to report

their employment taxes. The data is used to verify that the items reported on the form is correct and also for general statistical use.

Respondents: Individuals or households and Business or other for-profit.

Estimated Total Burden Hours: 1,027,515 hours.

OMB Number: 1545-1975.

Type of Review: Extension.

Title: Profit or Loss from Farming.

Form: IRS Schedule F, Parts 1 & 2 (Form 1040).

Description: Schedule F (Form 1040) is used by individuals to report their employment taxes. The data is used to verify that the items reported on the form is correct and also for general statistical use.

Respondents: Individuals or households and Business or other for-profit.

Estimated Total Burden Hours: 7,796,240 hours.

OMB Number: 1545-1976.

Type of Review: Extension.

Title: Profit or Loss from Farming.

Form: IRS Schedule F, Parts 2 & 3 (Form 1040).

Description: Schedule F (Form 1040) is used by individuals to report their employment taxes. The data is used to verify that the items reported on the form is correct and also for general statistical use.

Respondents: Individuals or households and Business or other for-profit.

Estimated Total Burden Hours: 49,356 hours.

OMB Number: 1545-1987.

Type of Review: Extension.

Title: Notice 138529-05 Section 1503(d) Failure to File Relief.

Description: Treasury regulation section 1.1503-2(b) provides that a dual consolidated loss of a dual resident corporation cannot offset the taxable income of any domestic affiliate in the taxable year in which the loss is recognized or in any other taxable year. To implement this general rule and its exceptions, Treas. Reg section 1.1503-2, 1.1503-2A, and 1.1503-2T require various filings to be included in a timely filed tax return. Taxpayers that fail to include section 1503(d) filings on a timely basis are currently required to request an extension of time to file under the provisions of section 301.9100-1 through 301.9100-3. This Notice announces that taxpayers will not be required to request extensions for most section 1503(d) filings if they can demonstrate that the failure to timely file was due to reasonable cause and not willful neglect.

Respondents: Business or other for-profit.

Estimated Total Burden Hours: 1,238 hours.

Clearance Officer: Glenn P. Kirkland, (202) 622-3428, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

OMB Reviewer: Alexander T. Hunt, (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

Michael A. Robinson,

Treasury PRA Clearance Officer.

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

April 13, 2006.

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 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

Dates: Written comments should be received on or before May 22, 2006 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0168.

Type of Review: Extension.

Title: Application for Exemption from Self-Employment Tax Use by Ministers, Members of Religious Orders and Christian Science Practitioners.

Form: IRS Form 4361.

Description: Form 4361 is used by ministers, members of religious orders, or Christian Science practitioners to file for an exemption from self-employment tax on certain earnings and to certify that they have informed the church or order that they are opposed to the acceptance of certain public insurance benefits.

Respondents: Individuals or households.

Estimated Total Burden Hours: 10,168 hours.

OMB Number: 1545-0441.

Type of Review: Extension.

Title: Form 6559, Transmitter Report and Summary of Magnetic Media; Form

6559-A, Continuation Sheet for Form 6559.

Form: IRS Form 6559 and 6559-A.

Description: Forms 6559 and 6559-A are used by filers of Form W-2 wage and tax data to transmit filing on magnetic media. SSA and IRS need signed and summary data for processing purposes. The forms are used primarily by large employers and tax filing services (Service bureaus).

Respondents: Business or other for-profit; Not-for-profit institutions; Farms; Federal Government; State, local or tribal government.

Estimated Total Burden Hours: 27,000 hours.

OMB Number: 1545-0919.

Type of Review: Extension.

Title: Limitations on Percentage Depletion in the Case of Oil and Gas Wells (PS-105-75) Final.

Description: The regulations require each partner to separately keep records of his share of the adjusted basis of partnership oil and gas property and require each partnership, trusts, estate, and operator to provide information necessary to certain persons to compute depletion with respect to oil and gas.

Respondents: Business or other for-profit.

Estimated Total Burden Hours: 1 hour.

OMB Number: 1545-1347.

Type of Review: Extension.

Title: FI-7-94 and FI-36-92 (Final).

Description: The Code limits the ability of State and local government issuers of tax-exempt bonds to earn and/or keep arbitrage profits earned with bond proceeds. This regulation requires recordkeeping of certain interest rate hedges so that the hedges are taken into account in determining those profits.

Respondents: State, local or tribal government.

Estimated Total Burden Hours: 42,050 hours.

OMB Number: 1545-1431.

Type of Review: Extension.

Title: Substantiation Requirement for Certain Contributions 1A-74-93 (Final)

Description: These regulations provide that, for purposes of substantiation for certain charitable contributions, consideration does not include *de minimis* goods or services. It also provides guidance on how taxpayers may satisfy the substantiation requirement for contributions of \$250 or more.

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

Estimated Total Burden Hours: 51,500 hours.

OMB Number: 1545-1510.

Type of Review: Extension.

Title: Revenue Procedure 96-60, Procedure for filing Forms W-2 is certain Acquisitions.

Description: Information is required by the Internal Revenue Service to assist predecessor and successor employers in complying with the reporting requirements under Code sections 6051 and 6011 for Forms W-2 and 941.

Respondents: Business or other for-profit.

Estimated Total Burden Hours: 110,700 hours.

OMB Number: 1545-1533.

Type of Review: Extension.

Title: Revenue Procedure 97-22, 26 CFR 601.105 Examination of returns and claims for refund, credits, or abatement, determination of correct tax liability.

Description: The information requested in Revenue Procedure 97-22 under sections 4 and 5 is required to ensure that records maintained in an electronic storage system will constitute records within the meaning of section 6001.

Respondents: Individuals or households; Business or other for-profit; Not-for-profit institutions; Farms; Federal Government; State, local or tribal government.

Estimated Total Burden Hours: 1,000,400 hours.

OMB Number: 1545-1667.

Type of Review: Extension.

Title: Revenue Procedure 99-50 Combined Information Reporting.

Description: The revenue procedure permits combined information reporting by a successor "business entity" (*i.e.*, a corporation, partnership, or sole proprietorship) in certain situations following a merger or an acquisition. The successor must file a statement with the Internal Revenue Service indicating what forms are being filed on a combined basis.

Respondents: Business or other for-profit; Not-for-profit institutions; Farms.

Estimated Total Burden Hours: 500 hours.

Clearance Officer: Glenn P. Kirkland, (202) 622-3428, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

OMB Reviewer: Alexander T. Hunt, (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

Michael A. Robinson,

Treasury PRA Clearance Officer.

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DEPARTMENT OF THE TREASURY

Fiscal Service

Financial Management Service; Proposed Collection of Information: ACH Vendor/Miscellaneous Payment Enrollment Form

AGENCY: Financial Management Service, Fiscal Service, Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Financial Management Service, 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. By this notice, the Financial Management Service solicits comments concerning the SF 3881 "ACH Vendor/Miscellaneous Payment Enrollment Form."

DATES: Written comments should be received on or before June 19, 2006.

ADDRESSES: Direct all written comments to Financial Management Service, Records and Information Management Branch, Room 135, 3700 East West Highway, Hyattsville, Maryland 20782.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form(s) and instructions should be directed to Victor Robledo, EFT Strategy Division, Room 419A, 401 14th Street, SW., Washington, DC 20227, (202) 874-6919.

SUPPLEMENTARY INFORMATION: Pursuant to the Paperwork Reduction Act of 1995, (44 U.S.C. 3506(c)(2)(A)), the Financial Management Service solicits comments on the collection of information described below:

Title: ACH Vendor/Miscellaneous Payment Enrollment Form.

OMB Number: 1510-0056.

Form Number: SF 3881.

Abstract: This form is used to collect payment data from vendors doing business with the Federal Government. The Treasury Department, Financial Management Service, will use the information to electronically transmit payment to vendors' financial institutions.

Current Actions: Extension of currently approved collection.

Type of Review: Regular.

Affected Public: Business or other for-profit institutions.

Estimated Number of Respondents: 70,000.

Estimated Time Per Respondent: 15 minutes.

Estimated Total Annual Burden Hours: 17,500.