

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 July 9, 2003, to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0025.

Form Number: IRS Form 851.

Type of Review: Extension.

Title: Affiliations Schedule.

Description: Form 851 is filed by the parent corporation for itself and the affiliated corporations in the affiliated group of corporations that files a consolidated return (Form 1120). Form 851 is attached to the 1120. This information is used to identify the members of the affiliated group, the tax paid by each, and to determine that each corporation qualifies as a member of the affiliated group as defined in section 1504.

Respondents: Business or other for-profit, Farms.

Estimated Number of Respondents/Recordkeepers: 4,000.

Estimated Burden Hours Per

Respondent/Recordkeeper:

Recordkeeping—11 hr., 28 min.

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

Preparing and sending the form to the IRS—1 hr., 25 min.

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 56,400 hours.

OMB Number: 1545-0239.

Form Number: IRS Form 5754.

Type of Review: Extension.

Title: Statement by Person(s) Receiving Gambling Winnings.

Description: Section 3402(q)(6) of the Internal Revenue Code (IRC) requires a statement by the person receiving certain gambling winnings when that person is not the winner or is one of a group of winners. It enables the payer to properly apportion the winnings and withheld tax on Form W-2G. We use the information on Form W-2G to ensure that recipients are properly reporting their income.

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

Estimated Number of Respondents: 306,000.

Estimated Burden Hours Per

Respondent: 12 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 61,200 hours.

OMB Number: 1545-1021.

Form Number: IRS Form 8594.

Type of Review: Extension.

Title: Asset Acquisition Statement.

Description: Form 8594 is used by the buyer and seller of assets to which goodwill or going concern value can attach to report the allocation of the purchase price among the transferred assets.

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

Estimated Number of Respondents/Recordkeepers: 20,000.

Estimated Burden Hours Per

Respondent/Recordkeeper:

Recordkeeping—11 hr.

Learning about the law or the form—2 hr., 34 min.

Preparing and sending the form to the IRS—2 hr., 52 min.

Frequency of Response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 329,200 hours.

OMB Number: 1545-1060.

Form Number: IRS Form 8288-B.

Type of Review: Revision.

Title: Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests.

Description: Form 8288-B is used to apply for a withholding certificate from IRS to reduce or eliminate the withholding required by section 1445.

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

Estimated Number of Respondents/Recordkeepers: 5,079.

Estimated Burden Hours Per

Respondent/Recordkeeper:

Recordkeeping—2 hr., 4 min.

Learning about the law or the form—2 hr., 7 min.

Preparing the form—1 hr., 7 min.

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

Frequency of Response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 28,798 hours.

OMB Number: 1545-1825.

Form Number: IRS Form 13388.

Type of Review: Extension.

Title: Improving the Accuracy of EITC Prepared Returns.

Description: This postcard will be sent to tax preparers that submitted a mixture of paper and electronic returns for their clients. The postcard provides these professionals an opportunity to acquire additional information about the

Earned Income Tax Credit (EITC). It is part of a brochure to encourage 100% filing of EITC returns.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 3,000.

Estimated Burden Hours Per

Respondent: 3 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 150 hours.

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

OMB Reviewer: Joseph F. Lackey, Jr., Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503, (202) 395-7316.

Mary A. Able,

Departmental Reports Management Officer.

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

May 28, 2003.

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.

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Internal Revenue Service (IRS)

OMB Number: 1545-1545.

Regulation Project Number: REG-107644-97 Final.

Type of Review: Extension.

Title: Permitted Elimination of Pre-retirement Optional Forms of Benefit.

Description: The regulation permits an amendment to a qualified plan that eliminates certain pre-retirement optional forms of benefit.

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

Estimated Number of Recordkeepers: 135,000.