

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,

Treasury PRA Clearance Officer.

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

June 19, 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.

DATES: Written comments should be received on or before July 28, 2003 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0046.

Form Number: IRS Form 982.

Type of Review: Extension.

Title: Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment).

Description: Internal Revenue Code section 108 allows taxpayers to exclude from gross income amounts attributable to discharge of indebtedness. Code section 1081(b) allows corporations to exclude from gross income amounts attributable to certain transfers of property. The data is used to verify adjustments to basis of property and reduction of tax attributes.

Respondents: Business or other for-profit, Individuals or households, Farms, Federal Government, State, Local or Tribal Government.

Estimated Number of Respondents/Recordkeepers: 1,000.

Estimated Burden Hours Per

Respondent/Recordkeeper:

Recordkeeping—5 hr., 44 min.

Learning about the law or the form—2 hr., 10 min.

Preparing and sending the form to the IRS—2 hr., 22 min.

Frequency of Response: On occasion.

Estimated Total Reporting/

Recordkeeping Burden: 10,300 hours.

OMB Number: 1545-0062.

Form Number: IRS Form 3902.

Type of Review: Extension.

Title: Moving Expenses.

Description: Internal Revenue Code (IRC) section 217 requires itemization of various allowable moving expenses. Form 3903 is filed with Form 1040 by individuals claiming employment related moves. The data is used to help verify that the expenses are deductible and that the deduction is computed correctly.

Respondents: Individuals or households.

Estimated Number of Respondents/Recordkeepers: 678,678.

Estimated Burden Hours Per

Respondent/Recordkeeper:

Recordkeeping—3 min.

Learning about the law or the form—9 min.

Preparing the form—15 min.

Copying, assembling, and sending the form to IRS—13 min.

Frequency of Response: Annually.

Estimated Total Reporting/

Recordkeeping Burden: 807,627 hours.

OMB Number: 1545-0770.

Regulation Project Number: FI-182-78 NPRM.

Type of Review: Extension.

Title: Transfers of Securities Under Certain Agreements.

Description: Section 1058 of the Internal Revenue Code provides tax-free treatment for transfers of securities pursuant to a securities lending agreement. The agreement must be in writing and is used by the taxpayer, in a tax audit situation, to justify nonrecognition treatment of gain or loss on the exchange of the securities.

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

Estimated Number of Respondents: 11,742.

Estimated Burden Hours Per

Respondent: 50 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 9,781 hours.

OMB Number: 1545-1163.

Form Number: IRS Form 8822.

Type of Review: Extension.

Title: Change of Address.

Description: Form 8822 is used by taxpayers to notify the Internal Revenue Service that they have changed their home or business address or business location.

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

Not-for-profit institutions, Farms, Federal Government, State, Local or Tribal Government.

Estimated Number of Respondents: 1,500,000.

Estimated Burden Hours Per

Respondent: 16 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 387,501 hours.

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

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Internal Revenue Service (IRS)

OMB Number: 1545-0059.

Form Number: IRS Form 4137.

Type of Review: Extension.

Title: Social Security and Medicare Tax on Unreported Tip Income.

Description: Section 3102 requires an employee who receives tips subject to Social Security and Medicare tax to compute tax due on these tips if the employee did not report them to his or her employer. The data is used to help verify that the Social Security and Medicare tax on income is correctly computed.

Respondents: Individuals or households.