

*Estimated Burden Hours Per Respondent:* 5 minutes.  
*Frequency of Response:* Quarterly.  
*Estimated Total Reporting Burden:* 33 hours.

*OMB Number:* 1545-0998.

*Form Number:* IRS Form 8615.

*Type of Review:* Extension.

*Title:* Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,500.

*Description:* Under section 1(g), children under age 14 who have unearned income may be taxed on part of that income at their parent's tax rate. Form 8615 is used to see if any of the child's unearned income is taxed at the parent's rate and, if so, to figure the child's tax on his or her unearned income and earned income, if any.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 331,128.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—26 min.

Learning about the law or the form—11 min.

Preparing the form—42 min.

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

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 552,984 hours.

*OMB Number:* 1545-1190.

*Form Number:* IRS Form 8824.

*Type of Review:* Revision.

*Title:* Like-Kind Exchanges.

*Description:* Form 8824 is used by individuals, partnerships, and other entities to report the exchange of business or investment property, and the deferral of gains from such transactions under section 1031. It is also used to report the deferral of gain under section 1043 by members of the executive branch of the Federal government.

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

*Estimated Number of Respondents/Recordkeepers:* 200,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—1 hr., 38 min.

Learning about the law or the form—27 min.

Preparing the form—59 min.

Copying, assembling, and sending the form to the IRS—33 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 505,862 hours.

*OMB Number:* 1545-1432.

*Form Number:* None.

*Type of Review:* Revision.

*Title:* The Voluntary Customer Surveys to Implement E.O. 12862

Coordinated by the Corporate Planning and Performance Division on Behalf of All IRS Operations Functions.

*Description:* This is a generic clearance for an undefined number of customer satisfaction and opinion surveys and focus group interviews to be conducted over the next three years. Surveys and focus groups conducted under the generic clearance are used by the Internal Revenue Service to determine levels of customer satisfaction as well as determining issues that contribute to customer burden. This information will be used to make quality improvements to products and services.

*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:* 372,359.

*Estimated Burden Hours Per Respondent:* Various.

*Frequency of Response:* Other (Varies).

*Estimated Total Reporting Burden:* 50,000 hours.

*OMB Number:* 1545-1543.

*Revenue Procedure Number:* Revenue Procedure 97-29.

*Type of Review:* Extension.

*Title:* Model Amendments and Prototype Program for SIMPLE IRAs.

*Description:* The revenue procedure provides guidance to drafters of prototype SIMPLE IRAs on obtaining opinion letters, and provides permissive amendments to sponsors of nonSIMPLE IRAs.

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

*Estimated Number of Respondents:* 3,205.

*Estimated Burden Hours Per Respondent:* 8 hours, 4 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 25,870 hours.

*OMB Number:* 1545-1774.

*Regulation Project Numbers:* REG-152524-02, REG-123305-02, and REG-102740-02 NPRM and Temporary.

*Type of Review:* Extension.

*Title:*

REG-152524-02 NPRM and Temporary: Guidance under section 1502; Amendment of Waiver of Loss Carryovers from Separate Return Limitation Years;

REG-123305-02 (formerly REG-102305-02) NPRM and Temporary;

REG-102740-02 NPRM and Temporary: Loss Limitation Rules.

*Description:* The information is necessary to allow the taxpayer to make certain elections to determine the

amount of allowable loss under § 1.337(d)-2T, § 1.1502-20 as currently in effect or under § 1.1502-20 as modified; to allow the taxpayer to waive loss carryovers up to the amount of the § 1.1502-20(g) election; and to ensure that loss is not disallowed under § 1.337(d)-2T and basis is not reduced under § 1.337(d)-2T to the extent the taxpayer establishes that the loss or basis is not attributable to the recognition of built in gain on the disposition of an asset. With respect to § 1.1502-20T, the information also is necessary to allow the common parent of the selling group to reapportion a separate, subgroup or consolidated section 382 limitation when the acquiring group amends its § 1.1502-32(b)(4) election. Furthermore, regarding § 1.1502-32(b)(4), the information also is necessary to allow the taxpayer that acquired a subsidiary of a consolidated group to amend its election under § 1.1502-32(b)(4), so that the acquiring group can use the acquired subsidiary's losses to offset its income.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 15,200.

*Estimated Burden Hours Per Respondent:* 2 hours.

*Frequency of Response:* Other (once per transaction).

*Estimated Total Reporting Burden:* 30,400 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,**

*Treasury PRA Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

July 11, 2003.

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