

Frequency of Response: Annually.
Estimated Total Reporting/Recordkeeping Burden: 367,686,291 hours.

OMB Number: 1545-0130.

Form Number: IRS Form 1120S, Schedule D, and Schedule K-1.

Type of Review: Revision.

Title: Form 1120S, Income Tax Return for an S Corporation; Schedule D (Form 1120S), Capital Gains and Losses and

Built-In Gains; and Schedule K-1 (Form 1120S), Shareholder's Share of Income, Credits, Deductions, etc.

Description: Form 1120S, Schedule D (Form 1120S), and Schedule K-1 (Form 1120S) are used by an S Corporation to figure its tax liability, and income and other tax-related information to pass through to its shareholders. Schedule K-1 is used to report to shareholders their share of the corporation's income,

deductions, credits, etc. IRS uses the information to determine the correct tax for the S corporation and its shareholders.

Respondents: Business or other for-profit, Farms.

Estimated Number of Respondents/Recordkeepers: 1,880,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Form	Recordkeeping	Learning about the law or the form	Preparing the form	Copying assembling, and sending the form to the IRS
1120 S	64 hr., 5 min	24 hr., 24 min	46 hr., 58 min	5 hr., 54 min.
1120 D (1120S)	10 hr., 2 min	4 hr., 31 min	9 hr., 32 min	1 hr., 20 min.
Schedule K-1 (1120S)	16 hr., 58 min	10 hr., 36 min	15 hr., 4 min	1 hr., 4 min.

Frequency of Response: Annually.
Estimated Total Reporting/Recordkeeping Burden: 486,292,100 hours.

OMB Number: 1545-0975.

Form Number: Form 1120-W.

Type of Review: Revision.

Title: Estimated Tax for Corporations.

Description: Form 1120-W is used by corporations to figure estimated tax liability and the amount of each installment payment. Form 1120-W is a worksheet only. It is not to be filed with the Internal Revenue Service.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 900,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Form	Recordkeeping	Learning about the law or the form	Preparing the form
1120-W	8 hr., 7 min.	1 hr., 0 min.	1 hr., 10 min.
1120-W, Schedule A (Part I)	22 hr., 43 min.	6 min.	28 min.
1120-W, Schedule A (Part II)	10 hr., 31 min.	35 min.	48 min.
1120-W, Schedule A (Part III)	6 hr., 13 min.	6 min.

Frequency of Response: Annually.
Estimated Total Reporting/Recordkeeping Burden: 9,316,190 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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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 September 22, 2003 to be assured of consideration.

Internal Revenue Service

OMB Number: 1545-0945.

Regulation Project Number: F1-255-82 NPRM and Temporary.

Type of Review: Extension.

Title: Registration Requirements With Respect to Debt Obligations.

Description: The rule requires an issuer of a registration-required obligation and any person holding the obligation as a nominee or custodian on behalf of another to maintain ownership records in a manner which will permit examination by the IRS in connection with enforcement of the Internal Revenue laws.

Respondents: Business of other for-profit.

Estimated Number of Recordkeepers: 50,000.

Estimated Burden Hours

Recordkeeper: 1 hour.

Estimated Total Recordkeeping

Burden: 50,000 hours.

OMB Number: 1545-0950.

Form Number: IRS Form 23.

Type of Review: Extension.

Title: Application for Enrollment to Practice Before the Internal Revenue Service.

Description: Form 23 must be completed by those who desire to be enrolled to practice before the Internal Revenue Service. The information on the form will be used by the Director of Practice to determine the qualifications and eligibility of applicants for enrollment.

Respondents: Individuals or households, Federal Government.

Estimated Number of Respondents: 2,400.

Estimated Burden Hours Per

Respondent: 1 hour.

Estimated Total Reporting Burden: 2,400 hours.

OMB Number: 1545-1538.

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

August 13, 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