

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

August 18, 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 September 22, 2003 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0087.

*Form Number:* 1040-ES, 1040-ES (NR), and 1040-ES(Espanol).

*Type of Review:* Extension.

*Title:* Form 1040-ES: Estimated Tax for Individuals;

Form 1040-ES (NR): U.S. Estimated Tax for Nonresident Alien Individuals;

Form 1040-ES (Espanol): Contribuciones Federales Estimadas Del Trabajo Por Cuenta Propia Y Sobre El Empleo de Empleados Domesticos—Puerto Rico.

*Description:* Form 1040-ES is used by individuals (including self-employed) to make estimated tax payments if their estimated tax due is \$500 or more. IRS uses the data to credit taxpayers' accounts and to determine if estimated tax has been properly computed and timely paid.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 14,563,250.

*Estimated Burden Hours Respondent/Recordkeeper:*

Form	Recordkeeping	Learning about the law	Preparing the worksheets and payment vouchers	Copying, assembling, and sending the payment voucher to the IRS
1040-ES .....	52 min. ....	28 min. ....	48 min. ....	10 min.
1040-ES (NR) .....	39 min. ....	18 min. ....	49 min. ....	10 min.
1040-ES (Espanol) .....	6 min. ....	17 min. ....	30 min. ....	10 min.

*Frequency of Response:* Quarterly.  
*Estimated Total Reporting/Recordkeeping Burden:* 94,591,282 hours.

*OMB Number:* 1545-0175.

*Form Number:* IRS Form 4626.

*Type of Review:* Revision.

*Title:* Alternative Minimum Tax—Corporations.

*Description:* Form 4626 is used by corporations to calculate their alternative minimum tax.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 60,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping ..... 17 hr., 13 min.

Learning about the law or the form.  
Preparing and sending the form to the IRS.

12 hr., 36 min.

13 hr., 27 min.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 2,596,800 hours.

*OMB Number:* 1545-0938.

*Form Number:* IRS Form 1120-IC-DISC and Schedules.

*Type of Review:* Extension.

*Title:* 1120-IC-DISC: Interest Charge Domestic International Sales Corporation Return;

Schedule K (Form 1120-IC-DISC): Shareholder's Statement of IC-DISC Distributions; and

Schedule P (Form 1120-IC-DISC): Intercompany Transfer Price or Commission.

*Description:* U.S. corporations that have elected to be an interest charge domestic international sales corporation (IC-DISC) file Form 1120-IC-DISC to report their income and deductions. The IC-DISC is not taxed, but IC-DISC shareholders are taxed on their share of IC-DISC income. IRS uses Form 1120-IC-DISC to check the IC-DISC's computation of income. Schedule K (Form 1120-IC-DISC) is used to report income to shareholders. Schedule P (Form 1120-IC-DISC) is used by the IC-DISC to report its dealings with related suppliers, etc.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 1,200.

*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-IC-DISC .....	94 hr., 56 min. ..	20 hr., 0 min. ....	30 hr., 48 min. ..	2 hr., 24 min.
Schedule K .....	4 hr., 4 min. ....	18 min. ....	22 min. ....	
Schedule P .....	12 hr., 40 min. ..	1 hr., 29 min. ....	1 hr., 48 min. ....	

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 229,676 hours.

*OMB Number:* 1545-0976.

*Form Number:* IRS Form 990-W.

*Type of Review:* Extension.

*Title:* Estimated Tax on Unrelated Business Taxable Income for Tax-Exempt Organizations.

*Description:* Form 990-W is used by tax-exempt trusts and tax-exempt corporations to figure estimated tax liability on unrelated business income and on investment income for private