

income from the business use minus certain business deductions. Amounts not allowed due to the limitations can be carried over to the following year. Form 8829 is used to verify that the deduction is properly figured.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 4,000,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—52 min.

Learning about the law or the form—7 min.

Preparing the form—1 hr., 16 min.

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

*Frequency of Response:* Annually.

*Estimated Total Reporting*

*Recordkeeping Burden:* 10,360,000 hours.

*Clearance Officer:* Garrick Shear (202) 622-3869, Internal Revenue Service,

Room 5571, 1111 Constitution Avenue, NW., Washington, DC 20224.

*OMB Reviewer:* Milo Sunderhauf (202) 395-7340, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

**Lois K. Holland,**

*Departmental Reports Management Officer.*

[FR Doc. 95-15739 Filed 6-26-95; 8:45 am]

BILLING CODE 4830-01-P