

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. 95-16568 Filed 7-5-95; 8:45 am]

BILLING CODE 4810-31-P

### Public Information Collection Requirements Submitted to OMB for Review

June 22, 1995.

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 1980, Public Law 96-511. 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 2110, 1425 New York Avenue, NW., Washington, DC 20220.

#### Internal Revenue Service (IRS)

OMB Number: 1545-0041

Form Number: IRS Form 966

Type of Review: Extension

Title: Corporate Dissolution or  
Liquidation

Description: Form 966 is filed by a corporation whose shareholders have agreed to liquidate the corporation. As a result of the liquidation, the shareholders received the property of the corporation in exchange for their stock. The IRS uses Form 966 to determine if the liquidation election was properly made and if any taxes are due on the transfer of property.

Respondents: Business or other for-profit

Estimated Number of Respondents/  
Recordkeepers: 26,000

Estimated Burden Hours Per

Respondent/Recordkeeper:

Recordkeeping—5 hr., 1 min.

Learning about the law or the form—  
6 min.

Preparing and sending the form to the  
IRS—11 min.

Frequency of Response: On occasion

Estimated Total Reporting/

Recordkeeping Burden: 138,060 hours

OMB Number: 1545-0150

Form Number: IRS Form 2848

Type of Review: Extension

Title: Power of Attorney and Declaration  
of Representative

Description: Form 2848 is used to  
authorize someone to act for the

respondent in tax matters. It grants all powers that the taxpayer has except signing a return and cashing refund checks. Data is used to identify representatives and to ensure that confidential information is not divulged to unauthorized persons.

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

Estimated Number of Respondents/  
Recordkeeping: 800,000

Estimated Burden Hours Per

Respondent/Recordkeeping:

Recordkeeping—20 min.

Learning about the law or the form—  
29 min.

Preparing the form—29 min.

Copying, assembling, and sending the  
form to the IRS—35 min.

Frequency of Response: On occasion

Estimated Total Reporting/

Recordkeeping Burden: 1,504,000  
hours

OMB Number: 1545-0165

Form Number: IRS Form 4224

Type of Review: Extension

Title: Exemption from Withholding of  
Tax on Income Effectively Connected  
with the Conduct of a Trade or  
Business in the United States

Description: Form 4224 is used by nonresident alien individuals or fiduciaries, foreign partnerships, or foreign corporations to obtain exemption from withholding of tax on certain types of income if that income is effectively connected with a U.S. trade or business. The IRS uses the information to determine if the exemption is proper.

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

Estimated Number of Respondents/  
Recordkeepers: 24,750

Estimated Burden Hours Per

Respondent/Recordkeeper:

Recordkeeping—7 min.

Learning about the law or the form—  
11 min.

Preparing the form—14 min.

Copying, assembling, and sending the  
form to the IRS—14 min.

Frequency of Response: On occasion

Estimated Total Reporting/

Recordkeeping Burden: 18,810 hours

OMB Number: 1545-0201

Form Number: IRS Form 5308

Type of Review: Extension

Title: Request for Change in Plan/Trust  
Year

Description: Form 5308 is used to request permission to change the plan or trust year for a pension benefit plan. The information submitted is used in determining whether IRS

should grant permission for the change.

Respondents: Business or other for-profit

Estimated Number of Respondents: 480

Estimated Burden Hours Per

Respondent: 44 minutes

Frequency of Response: On occasion

Estimated Total Reporting Burden: 339  
hours

OMB Number: 1545-0244

Form Number: IRS Form 6199

Type of Review: Extension

Title: Certification of Youth

Participating in a Qualified

Cooperative Education Program

Description: Internal Revenue Code

(IRC) section 51(d)(8) requires that

qualified school cooperative programs must certify their qualified students

as youths participating in a qualified

cooperative program in order that

wages paid to the students by an

employer be qualified for the jobs

credit. Form 6199 provides for this

certification.

Respondents: Business or other for-profit, Farms.

Estimated Number of Respondents/  
Recordkeepers: 64,000.

Estimated Burden Hours Per

Respondent/Recordkeeper:

Recordkeeping—7 min.

Learning about the law or the form—  
7 min.

Preparing the form—24 min.

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

Frequency of Response: On occasion.

Estimated Total Reporting/

Recordkeeping Burden: 62,080 hours.

OMB Number: 1545-0531.

Form Number: IRS Form 706NA.

Type of Review: Revision.

Title: United States Estate (and  
Generation-Skipping Transfer) Tax  
Return, Estate of Nonresident Not a  
Citizen of the United States.

Description: Under section 6018,  
executors must file estate tax returns  
for nonresident noncitizens who had  
property in the United States.

Executors use Form 706NA for this

purpose. IRS uses the information to  
determine correct tax and credits.

Respondents: Individuals or households.

Estimated Number of Respondents/  
Recordkeepers: 300.

Estimated Burden Hours Per

Respondent/Recordkeeper:

Recordkeeping—1 hr., 38 min.

Learning about the law or the form—  
32 min.

Preparing the form—1 hr., 46 min.

Copying, assembling, and sending the  
form to the IRS—41 min.

Frequency of Response: On occasion.