

*Estimated Total Reporting/Recordkeeping Burden:* 1,304 hours.  
*OMB Number:* 1545-0685.  
*Form Number:* IRS Form 1363.  
*Type of Review:* Extension.  
*Title:* Export Exemption Certificate.  
*Description:* This form is used by air carriers of property by air to justify the tax-free transport of property. It is used by IRS as proof of tax exempt status of each shipment.  
*Respondents:* Business or other for-profit, Individuals or households.  
*Estimated Number of Respondents/Recordkeepers:* 100,000.  
*Estimated Burden Hours Per Respondent/Recordkeeper:* Recordkeeping—2 hr., 52 min. Learning about the law or the form—12 min.  
 Preparing, copying, assembling and sending the form to the IRS—15 min.  
*Frequency of Response:* On occasion.  
*Estimated Total Reporting/Recordkeeping Burden:* 332,000 hours.  
*OMB Number:* 1545-0725.  
*Form Number:* IRS Form 928.  
*Type of Review:* Extension.  
*Title:* Fuel Bond.  
*Description:* Certain sellers of gasoline and diesel fuel may be required under section 4101 to post bond before they incur liability for gasoline and diesel fuel excise taxes imposed by sections 4081 and 4091. This form is used by taxpayers to give bond and provide other information required by Regulations section 48.4101-2T.  
*Respondents:* Business or other for-profit.  
*Estimated Number of Respondents/Recordkeepers:* 500.  
*Estimated Burden Hours Per Respondent/Recordkeeper:* Recordkeeping—1 hr., 55 min. Learning about the law or the form—18 min.  
 Preparing, copying, assembling, and sending the form to the IRS—20 min.  
*Frequency of Response:* On occasion.  
*Estimated Total Reporting/Recordkeeping Burden:* 1,280 hours.  
*OMB Number:* 1545-0874.  
*Form Number:* IRS Form 8328.  
*Type of Review:* Extension.  
*Title:* Carryforward Election of Unused Private Activity Bond Volume Cap.  
*Description:* Section 146(f) of the Internal Revenue Code requires that issuing authorities of certain types of tax-exempt bonds must notify the IRS if they intend to carry forward the unused limitation for specific projects. The IRS uses the information to complete the required study of tax-exempt bonds (required by Congress).

*Respondents:* Business or other for-profit, State, Local or Tribal Government.  
*Estimated Number of Respondents/Recordkeepers:* 10,000.  
*Estimated Burden Hours Per Respondent/Recordkeeper:* Recordkeeping—6 hr., 13 min. Learning about the law or the form—2 hr., 11 min.  
 Preparing and sending the form to the IRS—2 hr., 23 min.  
*Frequency of Response:* On occasion.  
*Estimated Total Reporting/Recordkeeping Burden:* 107,800 hours.  
*OMB Number:* 1545-0881.  
*Form Number:* IRS Form 8271.  
*Type of Review:* Extension.  
*Title:* Investor Reporting of Tax Shelter Registration Number.  
*Description:* All persons who are claiming a deduction, loss, credit, or other tax benefit, or reporting any income on their returns from a tax shelter required to be registered (under IRC 6111) must report the tax shelter registration number on that return. Form 8271 is used for this. We use the information to associate claimed benefits with the tax shelter and to determine if any compliance actions are needed.  
*Respondents:* Individuals or households, Business of other for-profit, Not-for-profit institutions, Farms, State, Local or Tribal Government  
*Estimated Number of Respondents/Recordkeepers:* 297,500  
*Estimated Burden Hours Per Respondent/Recordkeeper:* Recordkeeping—7 min. Learning about the law or the form—15 min.  
 Preparing the form—17 min. Copying, assembling, and sending the form to the IRS—14 min.  
*Frequency of Response:* Annually  
*Estimated Total Reporting/Recordkeeping Burden:* 258,825 hours  
*OMB Number:* 1545-0884  
*Form Number:* IRS Form 8279  
*Type of Review:* Revision  
*Title:* Election to be Treated as a FSC or a Small FSC  
*Description:* A foreign corporation and its shareholders must elect to be Foreign Sales Corporation (FSC) or small FSC. Form 8279 is used to make the election. Form 8279 provides IRS with the necessary information to determine that the foreign corporation qualifies to be a FSC, number and types of shareholders, and tax year of the FSC and its principal shareholder.  
*Respondents:* Business or other for-profit

*Estimated Number of Respondents/Recordkeepers:* 5,000  
*Estimated Burden Hours Per Respondent/Recordkeeper:* Recordkeeping—4 hr., 32 min. Learning about the law or the form—1 hr., 35 min.  
 Preparing and sending the form to the IRS—1 hr., 44 min.  
*Frequency of Response:* Other  
*Estimated Total Reporting/Recordkeeping Burden:* 39,350 hours  
*OMB Number:* 1545-0902  
*Form Number:* IRS Forms 8288 and 8288-A  
*Type of Review:* Extension  
*Title:* U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests (8288); and Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests (8288-A)  
*Description:* Form 8288 is used by the withholding agent to report and transmit the withholding to IRS. Form 8288-A is used to validate the withholding and to return a copy to the transferee for his/her use in filing a tax return.  
*Respondents:* Business or other for-profit, Individuals or households  
*Estimated Number of Respondents/Recordkeepers:* 4,918  
*Estimated Burden Hours Per Respondent/Recordkeeper:* Form 8288 and Form 8288-A: Recordkeeping—5 hr., 30 min.; 2 hr., 52 min. Learning about the law or the form—4 hr., 28 min.; 12 min.  
 Preparing and sending the form to the IRS—4 hr., 46 min.; 15 min.  
*Frequency of Response:* On occasion  
*Estimated Total Reporting/Recordkeeping Burden:* 106,784 hours  
*OMB Number:* 1545-0915  
*Form Number:* IRS Form 8332  
*Type of Review:* Extension  
*Title:* Release of Claim to Exemption for Child of Divorced or Separated Parents  
*Description:* This form is used by the custodial parent to release claim to the dependency exemption for a child of divorced or separated parents. The data is used to verify that the noncustodial parent is entitled to claim the exemption.  
*Respondents:* Individuals or households  
*Estimated Number of Respondents/Recordkeepers:* 150,000  
*Estimated Burden Hours Per Respondent/Recordkeeper:* Recordkeeping—7 min. Learning about the law or the form—5 min.  
 Preparing the form—7 min. Copying, assembling, and sending the