

DEPARTMENT OF THE TREASURY**Public Information Collection Requirements Submitted to OMB for Review**

June 30, 1995.

The Department of the 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, D.C. 20220.

Bureau of Engraving and Printing (BEP)*OMB Number:* 1520-0001*Form Number:* BEP 5283*Type of Review:* Extension*Title:* Owner's Affidavit of Partial

Destruction of Mutilated Currency

Description: The Office of Currency Redemption and Destruction Standards, Bureau of Engraving and Printing, requests owners of partially destroyed U.S. currency to complete a notarized affidavit (Form 5283) for each claim submitted when substantial portions of notes are missing

Respondents: Individuals or households*Estimated Number of Respondents:* 300*Estimated Burden Hours Per Response:* 36 minutes*Frequency of Response:* On occasion*Estimated Total Reporting Burden:* 180 hours

Clearance Officer: Ed Little, (202) 874-2647, Bureau of Engraving and Printing, Room 317A, Engraving and Printing Annex, 14th and C Streets SW., Washington, DC 20228

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.*

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Internal Revenue Service (IRS)*OMB Number:* 1545-0112*Form Number:* IRS Form 1099-INT*Type of Review:* Extension*Title:* Interest Income

Description: This form is used for reporting interest income paid, as required by sections 6049 and 6041 of the Internal Revenue Code. It is used to verify that payees are correctly reporting their income

Respondents: Business or other for-profit, individuals or households, not-for-profit institutions, Federal Government

Estimated Number of Respondents: 790,000*Estimated Burden Hours Per**Respondent:* 12 minutes*Frequency of Response:* Annually*Estimated Total Reporting Burden:* 64,400,000 hours*OMB Number:* 1545-0190*Form Number:* IRS Form 4876-A*Type of Review:* Extension*Title:* Election To Be Treated as an Interest Charge DISC

Description: A domestic corporation and its shareholders must elect to be an interest charge domestic international sales corporations (IC DISC). Form 4876-A is used to make the election. IRS uses the information to determine if the corporation qualifies to be an IC-DISC

Respondents: Business or other for-profit

Estimated Number of Respondents/Recordkeepers: 1,000*Estimated Burden Hours Per**Respondent/Recordkeeper:*

Recordkeeping—4 hr., 4 min.

Learning about the law or the form—1 hr., 5 min.

Preparing and sending to the form to the IRS—1 hr., 13 min.

Frequency of Response: Other*Estimated Total Reporting/**Recordkeeping Burden:* 6,360 hours*OMB Number:* 1545-1153*Regulation ID Number:* PS-73-89 Final (T.D. 8370)*Type of Review:* Extension*Title:* Excise Tax on Chemicals That

Deplete the Ozone Layer and on

Products Containing Such Chemicals

Description: Section 6881 of the Internal Revenue Code imposes a tax on ozone-depleting chemicals sold or used by a manufacturer or importer thereof and imported taxable products sold or used by an importer thereof. A floor stocks tax is also imposed. This regulation provides reporting and recordkeeping rules

Respondents: Business or other for-profit

Estimated Number of Respondents/Recordkeepers: 300*Estimated Burden Hours Per**Respondent/Recordkeeper:* 24 minutes*Frequency of Response:* On occasion*Estimated Total Reporting/**Recordkeeping Burden:* 75,142 hours*OMB Number:* 1545-1287*Regulation ID Number:* FI-3-91 Final*Type of Review:* Extension*Title:* Capitalization of Certain Policy Acquisition Expenses

Description: Insurance companies that enter into reinsurance agreements must determine the amounts to be capitalized under those agreements consistently. The regulations provide elections to permit companies to shift the burden of capitalization for their mutual benefit

Respondents: Business or other for-profit

Estimated Number of Respondents: 2,070*Estimated Burden Hours Per**Respondent:* 1 hour*Frequency of Response:* Annually*Estimated Total Reporting Burden:* 2,070 hours*OMB Number:* 1545-1354*Form Number:* IRS Form 8833*Type of Review:* Extension*Title:* Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)

Description: Taxpayers that are required by section 6114 to disclose a treaty-based return position will use Form 8833 to disclose that position. The form may also be used to make the treaty-based return position disclosure required by Regulations section 301.7701(b)-7(b) for "dual resident" taxpayers

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

Estimated Number of Respondents/Recordkeepers: 6,000*Estimated Burden Hours Per**Respondent/Recordkeeper:*

Recordkeeping—3 hr., 7 min.

Learning about the law or the form—1 hr., 29 min.

Preparing and sending the form to the IRS—1 hr., 37 min.

Frequency of Response: Annually