

OMB Number: 1545-0148.

Form Number: IRS Form 2758.

Type of Review: Revision.

Title: Application for Extension of Time to File Certain Excise, Income, Information, and Other Returns.

Description: Internal Revenue Code (IRC) 6081 permits the Secretary of the Treasury to grant a reasonable extension of time for filing any return, declaration, statement, or other document. This form is used by U.S. partnerships, fiduciaries, and certain organizations, to request an extension of time to file their returns. The information is used to determine whether the extension should be granted.

Respondents: Business or other for-profit, non-for-profit institutions.

Estimated Number of Respondents/Recordkeepers: 300,000

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—3 hr., 35 min.

Learning about the law or the form—6 min.

Preparing and sending the form to the IRS—10 min.

## UNITED STATES INFORMATION AGENCY

### Culturally Significant Objects Imported for Exhibition; Determination

Notice is hereby given of the following determination: Pursuant to the authority vested in me by the Act of October 19, 1965 (79 Stat. 985, 22 U.S.C. 2459), Executive Order 12047 of March 27, 1978 (43 FR 13359, March 29, 1978), and Delegation Order No. 85-5 of June 27, 1985 (50 FR 27393, July 2, 1985), I hereby determine that the objects in the exhibit "Imperial Tombs of China" (see list <sup>1</sup>), imported from abroad for the temporary exhibition without profit within the United States, are of cultural significance. These objects are imported pursuant to a loan agreement with the foreign lender. I also determine that the temporary exhibition of the objects at The Memphis International Cultural Series Grand Exhibition Hall, Memphis, Tennessee, from on or about September 18, 1995, and the Museum of Art, Brigham Young University, Provo, Utah, from on or about November 1, 1995, to on or about March 17, 1996 and The Portland Museum of Art, Portland, Oregon, from on or about May 1, 1996, to on or about September 15, 1996, and

The Denver Museum of Natural History, Denver, Colorado, from on or about November 1, 1996, to on or about March 17, 1997, is in the national interest.

Public notice of this determination is ordered to be published in the **Federal Register**.

Dated: January 26, 1995.

Les Jin,

General Counsel.

[FR Doc. 95-2512 Filed 2-1-95; 8:45 am]

BILLING CODE 8230-01-M

Frequency of Response: On occasion.  
Estimated Total Reporting/  
Recordkeeping Burden: 1,155,000 hours.

OMB Number: 1545-0742.

Regulation ID Number: EE-111-80 (T.D. 8019) Final

Type of Review: Extension.

Title: Public Inspection of Exempt Organizations' Return.

Description: Section 6104(b) authorizes the Internal Revenue Service to make available to the public the returns required to be filed by exempt organizations. The information requested in Treasury Regulation § 301.6104(b)-1(b)(4) is necessary in order for the Service not to disclose confidential business information furnished by businesses which contribute to exempt black lung trusts.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 22.

Estimated Burden Hours Per Respondent/Recordkeeper: 1 hour.

Frequency of Response: Annually.

Estimated Total Reporting/  
Recordkeeping Burden: 22 hours.

OMB Number: 1545-0889.

Form Number: IRS Forms 8275 and 8275-R.

Type of Review: Extension.

Title: Disclosure Statement and Regulation Disclosure Statement.

Description: Internal Revenue Code (IRS) section 6662 imposes accuracy related penalties for substantial understatement of tax liability or negligence or disregard of rules and regulations. Section 6694 imposes similar penalties on return preparers. Regulations 1.6662-4(e)&(f) provide for reduction of these penalties if adequate disclosure of the tax treatment is made on Form 8275 or if the position is contrary to a regulation, Form 8275-R.

Respondents: Individuals or households, Business or other for-profit, Non-for-profit institutions, Farms.

Estimated Number of Respondents/  
Recordkeepers: 595,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Form  
8275

Form  
8275-R

Recordkeeping . 2 hr., 23 min. 3 hr., 38 min.

Learning about the law or the form. 35 min. 24 min.

Preparing and sending the form to the IRS. 40 min. 27 min.

Frequency of Response: Annually.  
Estimated Total Reporting/  
Recordkeeping Burden: 3,560,000 hours.  
Clearance Officer: Garrick Shear (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, N.W., 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. 95-2529 Filed 2-1-95; 8:45 am]

BILLING CODE 4830-01-P

### Foreign Language and Area Studies—U.S. Students and Scholars; Request for Proposals

ACTION: Notice—Request for proposals.

SUMMARY: The Office of Academic Programs of the United States Information Agency's Bureau of Educational and Cultural Affairs announces an open competition for an assistance award. Public and private non-profit organizations with experience in international academic exchange activities, meeting the provisions described in IRS regulation 501(c)(3) may apply to develop and administer programs in cooperation with USIA that will assist U.S. citizens who are graduate students and postdoctoral scholars in North African, Middle Eastern and South Asian Studies. Activities permitted under this program include foreign language training, foreign area studies and foreign area research for periods ranging from two to twenty-four months abroad.

Overall grant-making authority for this program is contained in the Mutual Educational and Cultural Exchange Act of 1961, Public Law 87-256, as amended, also known as the Fulbright-Hays Act. The purpose of the Act is "to enable the Government of the United States to increase mutual understanding between the people of the United States and the people of other countries \* \* \*; to strengthen the ties which unite us with other nations by demonstrating the

<sup>1</sup> A copy of this list may be obtained by contacting Ms. Lorie Nierenberg of the Office of the General Counsel of USIA. The telephone number is 202/619-6084 and the address is U.S. Information Agency, 301 Fourth Street, SW., Room 700, Washington, DC 20547.