

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: 1545-0768

Regulation ID Number: EE-178-78 Final

Type of Review: Extension

Title: Employers' Qualified Educational Assistance Programs T. D. 7898

Description: Respondents include employers who maintain education assistance programs for their employees. Information verifies that programs are qualified and that employees may exclude educational assistance from their gross incomes.

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

Estimated Number of Respondents: 200

Estimated Burden Hours Per

Respondent: 5 minutes

Frequency of Response: Annually

Estimated Total Reporting Burden: 615 hours

OMB Number: 1545-1161

Regulation ID Number: CO-8-90 Final

Type of Review: Extension

Title: Consolidated Return

Regulations—Deferred Gain or Loss (T.D. 8478)

Description: This regulation requires a statement to be attached to a consolidated federal income tax return by those groups which entered into certain intercompany transactions before the effective date of the temporary regulations (March 15, 1990), and that the treatment of these transactions will be different than that of transactions entered into after March 15, 1990.

Respondents: Business or other for-profit

Estimated Number of Respondents: 2,500

Estimated Burden Hours Per

Respondent: 2 hours

Frequency of Response: Other (one time only)

Estimated Total Reporting Burden: 5,000 hours

OMB Number: 1545-1219

Form Number: IRS Form 8038-T

Type of Review: Revision

Title: Arbitrage Rebate and Penalty in Lieu of Arbitrage Rebate

Description: Form 8038-T is used by issuers of tax exempt bonds to report and pay the arbitrage rebate and to elect and/or pay various penalties associated with arbitrage bonds. These issuers include state and local governments.

Respondents: State, Local or Tribal Government

Estimated Number of Respondents/
Recordkeepers: 2,500

Estimated Burden Hours Per

Respondent/Recordkeeper:

Recordkeeping 8 hr., 37 min.

Learning about the law or the form. 3 hr., 28 min.

Preparing, copying, assembling, and sending the form to the IRS. 3 hr., 46 min.

Frequency of Response: Other

Estimated Total Reporting/

Recordkeeping Burden: 60,925 hours

OMB Number: 1545-1300

Regulation ID Number: FI-46-89 NPRM

Type of Review: Extension

Title: Treatment of Acquisition of Certain Financial Institutions; Certain Tax Consequences of Federal Financial Assistance to Financial Institutions

Description: Recipients of Federal financial assistance ("FFA") must maintain an account of FFA that is deferred from inclusion in gross income and subsequently recaptured. This information is used to determine the recipient's tax liability. Also, tax not subject to collection must be reported and information must be provided if certain elections are made.

Respondents: Business or other for-profit, Federal Government

Estimated Number of Respondents: 1

Estimated Burden Hours Per

Respondent: 1 hour

Frequency of Response: On occasion
Estimated Total Reporting Burden: 1 hour

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. 95-4239 Filed 2-21-95; 8:45 am]

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Public Information Collection Requirements Submitted to OMB for Review

February 14, 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.

Bureau of the Public Debt (BPD)

OMB Number: 1535-0096

Form Number: PD F 1993

Type of Review: Extension

Title: Reinvestment Application

Description: This form is used to request that proceeds of matured Series H savings bonds be reinvested in Series HH savings bonds.

Respondents: Individuals or households

Estimated Number of Respondents: 270,000

Estimated Burden Hours Per Response: 15 minutes

Frequency of Response: On occasion

Estimated Total Reporting Burden: 67,500 hours

Clearance Officer: Vicki S. Ott (304) 480-6553, Bureau of the Public Debt, 200 Third Street, Parkersburg, West VA 26106-1328

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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Public Information Collection Requirements Submitted to OMB for Review

February 13, 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.

SPECIAL REQUEST: In order to insure that the form described below goes to print before February 28, 1995 for immediate distribution to and use by the affected public, the Department of the Treasury, on behalf of the Bureau of Alcohol, Tobacco and Firearms, is requesting Office of Management and Budget (OMB) review and approval by February