

In lieu of receiving interest payments from the issuer, an eligible holder of the bond is generally allowed an annual income tax credit. Eligible holders of qualified zone academy bonds use Form 8860 to figure and claim this credit.

**Respondents:** Business or other for-profit, State, Local or Tribal Government.

**Estimated Number of Respondents/Recordkeepers:** 1,000.

**Estimated Burden Hours Per Respondent/Recordkeeper:**

Recordkeeping—4 hr., 47 min.

Learning about the law or the form—12 min.

Preparing and sending the form to the IRS—17 min.

**Frequency of Response:** Annually.

**Estimated Total Reporting/**

**Recordkeeping Burden:** 5,260 hours.

**Clearance Officer:** Garrick Shear (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, NW, Washington, DC 20224.

**OMB Reviewer:** Alexander T. Hunt (202) 395-7860, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

**Lois K. Holland,**

*Departmental Reports Management Officer.*

[FR Doc. 98-15731 Filed 6-11-98; 8:45 am]

BILLING CODE 4830-01-P

**Description:** This form is used by certain employee plans who want a determination letter or an amendment to the plan. The information gathered will be used to decide whether the plan is qualified under section 401(a).

**Respondents:** Business or other for-profit.

**Estimated Number of Respondents/Recordkeepers:** 16,000.

**Estimated Burden Hours Per Respondent/Recordkeeper:**

Recordkeeping—6 hr., 56 min.

Learning about the law or the form—1 hr., 44 min.

Preparing the form—3 hr., 47 min.

Copying, assembling, and sending the form to the IRS—32 min.

**Frequency of Response:** On occasion.

**Estimated Total Reporting/**

**Recordkeeping Burden:** 207,840 hours.

**Clearance Officer:** Garrick Shear (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, NW, Washington, DC 20224.

**OMB Reviewer:** Alexander T. Hunt (202) 395-7860, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

**Lois K. Holland,**

*Departmental Reports Management Officer.*

[FR Doc. 98-15732 Filed 6-11-98; 8:45 am]

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Water Streets), The Annex, 43rd Floor, New York, NY 10004

The Commission is seeking all views on capital budgeting. Interested parties may submit their views to: Dick Emery, Executive Director, President's Commission to Study Capital Budgeting, Old Executive Office Building (Room 258), Washington, DC 20503, Voice: (202) 395-4630, Fax: (202) 395-6170, E-Mail: capital\_budget@omb.eop.gov, Website: <http://www.whitehouse.gov/WH/EOP/OMB/PCSCB/>.

**FOR FURTHER INFORMATION CONTACT:** E. William Dinkelacker, Ph.D., Designated Federal Official, Room 4456 Main Treasury, Washington, DC 20220, Voice: (202) 622-1285, Fax: (202) 622-1294, E-Mail: [william.dinkelacker@treas.sprint.com](mailto:william.dinkelacker@treas.sprint.com)

**Angel E. Ray,**

*Committee Management Officer.*

[FR Doc. 98-15651 Filed 6-11-98; 8:45 am]

BILLING CODE 4810-25-P

## DEPARTMENT OF THE TREASURY

### Bureau of Alcohol, Tobacco and Firearms

#### Proposed Collection; Comment Request

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the Bureau of Alcohol, Tobacco and Firearms within the Department of the Treasury is soliciting comments concerning the Tobacco—Record of Disposition of More than 60,000 Cigarettes in a Single Transaction.

**DATES:** Written comments should be received on or before August 11, 1998 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Linda Barnes, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue, NW., Washington, DC 20226, (202) 927-8930.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form(s) and instructions should be directed to Cliff Mullen, Regulations Division, 650 Massachusetts

## DEPARTMENT OF THE TREASURY

### Submission to OMB for Review; Comment Request

June 8, 1998.

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 1995, Pub. L. 104-13. 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.

**DATES:** Written comments should be received on or before July 13, 1998 to be assured of consideration.

#### Internal Revenue Service (IRS)

**OMB Number:** 1545-0229.

**Form Number:** IRS Form 6406.

**Type of Review:** Extension.

**Title:** Short Form Application for Determination for Minor Amendment of Employee Benefit Plan.

## DEPARTMENT OF THE TREASURY

### Commission to Study Capital Budgeting; Meeting

**AGENCY:** Advisory Commission to the President of the United States.

**ACTION:** Notice of meetings.

**SUMMARY:** The agenda for the next meetings of the Commission to Study Capital Budgeting includes discussions and hearing of testimony on capital budgeting issues on Friday, June 26. On Saturday morning, June 27, the Commission will continue its discussions of different aspects of capital budgeting and discuss the next steps to be taken in preparation of its report. The Commission's final report on capital budgeting is due on December 13, 1998. Meetings are open to the public. Limited seating capacity is available.

#### Dates, Times and Places of the Next Commission Meetings

June 26, 9:00 a.m. to 5:00 p.m.

One New York Plaza, (Broad and Water Streets), The Annex, 43rd Floor, New York, NY 10004

June 27, 1998, 9:00 a.m. to 12:00 noon  
One New York Plaza, (Broad and

Avenue, NW., Washington, DC 20226, (202) 927-8181.

#### SUPPLEMENTARY INFORMATION:

*Title:* Tobacco—Record of Disposition of More Than 60,000 Cigarettes in a Single Transaction.

*OMB Number:* 1512-0391.

*Recordkeeping Requirement ID Number:* ATF REC 5210/10.

*Abstract:* Records must be maintained by tobacco products manufacturers and cigarette distributors showing the details of large cigarette transactions. The records are used to trace the movement of contraband cigarettes and to help curtail the illicit traffic in cigarettes between states. The record retention period for this information collection is 3 years.

*Current Actions:* There are no changes to this information collection and it is being submitted for extension purposes only.

*Type of Review:* Extension.

*Affected Public:* Business or other for-profit.

*Estimated Number of Respondents:* 9,500.

*Estimated Time Per Respondent:* 120 hours per respondent to compile and record the required information.

*Estimated Total Annual Burden Hours:* 1,140,000.

#### Request for Comments

Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Dated: May 29, 1998.

**William J. Earle,**

*Assistant Director (Management)/CFO.*

[FR Doc. 98-15724 Filed 6-11-98; 8:45 am]

BILLING CODE 4810-31-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Forms W-8, W-8A, W-8B, and W-8C

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Pub. L. 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form W-8, certificate of Foreign Status of Beneficial Owner for United States Tax Withholding; Form W-8A, Foreign Person's Claim of Income Effectively Connected With the Conduct of a Trade or Business in the United States; Form W-8B, Certification for United States Tax Withholding for Foreign Governments and Other Foreign Organizations; and Form W-8C, Certificate of Foreign Intermediary, Foreign Partnership, and Certain U.S. Branches for United States Tax Withholding. These forms and their instructions are being published as Announcement 98-51 in Internal Revenue Bulletin 1998-24, dated June 15, 1998.

**DATES:** Written comments should be received on or before August 11, 1998 to be assured of consideration.

**ADDRESSES:** Direct all written comments to the Chairman, Tax Forms Coordinating Committee, Internal Revenue Service, room 5577, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

#### SUPPLEMENTARY INFORMATION:

*Title:* Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding (Form W-8); Foreign Person's Claim of Income Effectively Connected With the Conduct of a Trade or Business in the United States (Form W-8A); Certification for United States Tax Withholding for Foreign Governments and Other Foreign Organizations (Form W-8B); and

Certificate of Foreign Intermediary, Foreign Partnership, and Certain U.S. Branches for United States Tax Withholding (Form W-8C).

*OMB Number:* To be assigned later.

*Form Number:* W-8, W-8A, W-8B, and W-8C.

*Abstract:* Foreign persons are subject to U.S. tax at a 30% rate on income they receive from U.S. sources that consists of interest, dividends, rents, premiums, annuities, compensation, and other fixed or determinable annual or periodical income. Form W-8 will be used for certain types of income to establish that the person is a foreign person, is the beneficial owner of the income for which Form W-8 is being provided and, if applicable, to claim a reduced rate of, or exemption from, withholding as a resident of a foreign country with which the United States has an income tax treaty. Form W-8A will be used to establish that the person is a foreign person, is the beneficial owner of the income for which Form W-8A is being provided, and to claim that the income is effectively connected with the conduct of a trade or business within the United States. Form W-8B will be used by a foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, or foreign private foundation. The form will be used by such persons to establish foreign status, to claim that the person is the beneficial owner of the income for which Form W-8B is given and, if applicable, to claim a reduced rate of, or exemption from, withholding. Form W-8C will be provided to a withholding agent or payer by a foreign intermediary, foreign partnership, and certain U.S. branches to make representations regarding the status of beneficial owners or to transmit appropriate documentation to the withholding agent.

*Current Actions:* This is a new collection of information.

*Type of Review:* New OMB approval.

*Affected Public:* Individuals, business or other for-profit organizations and not-for-profit institutions.

*Estimated Number of Respondents:* Form W-8—3,000,000; Form W-8A—180,000; Form W-8B—240; Form W-8C—400.

*Estimated Time Per Respondent:* Form W-8—10 hr., 6 min.; Form W-8A—6 hr., 54 min.; Form W-8B—16 hr., 18 min.; Form W-8C—18 hr., 22 min.

*Estimated Total Annual Burden Hours:* Form W-8—30,300,000 Form W-8A—1,242,000; Form W-8B—3,912; Form W-8C—7,348.

The following paragraph applies to all of the collections of information covered by this notice: