

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 November 9, 1998 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0971.

*Form Number:* IRS Form 1041-ES.

*Type of Review:* Extension.

*Title:* Estimated Income Tax for Estates and Trusts.

*Description:* Form 1041-ES is used by fiduciaries of estates and trusts to make estimated tax payments if their estimated tax is \$1,000 or more. IRS uses the data to credit taxpayers' accounts and to determine if the estimated tax has been properly computed and timely paid.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 1,200,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—20 min.

Learning about the law or the form—17 min.

Preparing the form—1 hr., 28 min.

Copying, assembling, and sending the form to the IRS 1 hr., 1 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 3,161,200 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. 98-27174 Filed 10-8-98; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Fiscal Service

#### Agency Taxpayer Identifying Number Implementation Reports

**AGENCY:** Financial Management Service, Fiscal Service, Treasury.

**ACTION:** Policy statement.

**SUMMARY:** The Debt Collection Improvement Act of 1996 requires that

executive agencies include the taxpayer identifying number (TIN) of each payee on certified payment vouchers which are submitted to a disbursing official. The Financial Management Service (FMS), the Department of the Treasury disbursing agency, and other executive branch disbursing agencies are responsible for examining certified payment vouchers to determine whether such vouchers are in the proper form. 31 U.S.C. 3325(a)(2)(A). To ensure that executive branch agencies submit payment certifying vouchers in a form which includes payee TINs, FMS is requiring each executive agency to prepare and submit an agency TIN Implementation Report documenting agency compliance with the TIN requirement. This Policy Statement describes agency TIN Implementation Report requirements.

**DATES:** This policy statement takes effect October 9, 1998. Reports must be received by April 9, 1999.

**ADDRESSES:** Reports should be sent to Dean Balamaci, Director, Agency Liaison Division, Debt Management Services, Financial Management Service, Room 154, 401 14th Street SW, Washington, DC 20227.

#### FOR FURTHER INFORMATION CONTACT:

Dean Balamaci (Director, Agency Liaison Division, Debt Management Services) at 202-874-6660, Sally Phillips (Policy Analyst) at 202-874-6749, or James Regan (Attorney-Advisor) at 202-874-6680. This document is available on the Financial Management Service's web site: <http://www.fms.treas.gov>.

#### SUPPLEMENTARY INFORMATION:

#### Background

On April 26, 1996, the Debt Collection Improvement Act of 1996 (DCIA) was enacted as Chapter 10 of the Omnibus Consolidated Rescissions and Appropriations Act of 1996, Pub. L. 104-134, 110 Stat. 1321-358. A major purpose of the DCIA is to enhance the government-wide collection of delinquent debts owed to the Federal Government. The DCIA was effective on April 26, 1996.

Section 31001(d)(2) of the DCIA, codified at 31 U.S.C. 3716(c), generally requires Federal disbursing officials to offset an eligible Federal payment to a payee to satisfy a delinquent non-tax debt owed by the payee to the United States. A Federal disbursing official will conduct such an offset when the name and Taxpayer Identifying Number (TIN) of the payee match the name and TIN of the delinquent debtor, provided all other requirements for offset have been met. This process, known as

"centralized offset," also may be used to collect delinquent debts owed to States, including past-due child support. The Department of the Treasury, Financial Management Service (FMS) is responsible for implementing the DCIA, including the centralized offset authority.

Section 31001(y) of the DCIA, codified at 31 U.S.C. 3325(d), facilitates centralized offset by requiring the head of an executive agency or an agency certifying official to include the TINs of payees on certified payment vouchers which are submitted to Federal disbursing officials. FMS, as the Department of Treasury disbursing agency, disburses more than 850 million Federal payments annually. See 31 U.S.C. 3321. FMS and other executive branch disbursing agencies are responsible for examining certified payment vouchers to determine whether such vouchers are in the proper form. 31 U.S.C. 3325(a)(2)(A).

To ensure that executive branch agencies submit payment certifying vouchers in a form which includes payee TINs, FMS is requiring each executive agency to prepare and submit an agency TIN Implementation Report to FMS documenting agency compliance with the TIN requirement. Agency TIN Implementation Reports must be received by FMS within six months of the date of publication of this Policy Statement. Treasury Financial Manual Bulletin (TFM) No. 99-02 is being published concurrently with this Policy Statement. TFM Bulletin No. 99-02 provides detailed instructions to agencies on TIN Implementation Report requirements and format.

FMS will review agency TIN Implementation Reports to determine the status of compliance with the statutory requirement to include TINs on payment vouchers. FMS also will evaluate the effectiveness and credibility of proposed agency strategies to achieve compliance through the elimination of barriers to the collection and providing of TINs. FMS will formulate guidance to assist agencies in overcoming or reconciling such barriers. FMS will monitor payment vouchers to ensure that agencies are meeting compliance goals and time frames as identified in Implementation Reports.

FMS will submit a report to Congress on agency payment voucher TIN compliance as part of its DCIA consolidated report to Congress. See 31 U.S.C. 3711 note; 31 U.S.C. 3719 note; see also 142 Cong. Rec. H4091 (April 25, 1996) (statement of Rep. Horn) ("Congress directs the disbursing official of the Secretary of Treasury \* \* \* to survey agency compliance

with this section [TIN payment voucher requirement] and include the results of this survey in the consolidated debt collection report to Congress \* \* \*"). In the event that agency TIN Implementation Report strategies fail to achieve compliance with the statutory payment voucher TIN requirement, FMS may take other measures to ensure compliance.

FMS made the determination to publish this Policy Statement requiring agencies to submit Implementation Reports after reviewing comments submitted by agencies in response to a proposed rule issued by FMS on September 2, 1997 (62 FR 46428). The proposed rule, if finalized, would require disbursing officials to reject payment requests on certified payment vouchers lacking TINs. The comments received in response to the proposed rule indicate that many agencies have not yet overcome significant barriers impeding the collection and providing of TIN information. Rejecting payment requests lacking TINs would not resolve these barriers, but would unduly interfere with the timely disbursement of Federal funds. Under these circumstances, FMS determined that, rather than finalizing the proposed rule, the review of required Implementation Reports and the promulgation of guidance by FMS to assist agencies in overcoming or reconciling barriers to TIN collection would more effectively ensure compliance with the statutory TIN requirement.

This approach is consistent with the consensus of the inter-agency TIN workgroup established in the fall of 1997 and led by FMS. The inter-agency TIN workgroup is one of three workgroups tasked by the Office of Management and Budget and the Chief Financial Officers Council to resolve issues related to implementation processes needed to achieve the goals and objectives of the DCIA. The TIN workgroup strongly supported a planning and review process (consistent with Implementation Report requirements) as a viable alternative to the approach in the proposed rule to reject payment vouchers lacking TINs. FMS received input from the inter-agency workgroup in the course of drafting agency Implementation Report requirements.

Accordingly, FMS has concluded that the publication of the Policy Statement, in lieu of a final rule, would more effectively resolve the underlying barriers to collecting TINs, and therefore, increase compliance with the DCIA. FMS has published elsewhere in

this issue of the **Federal Register** a withdrawal of the notice of proposed rulemaking concurrently with the publication of this Policy Statement.

#### Policy Statement

Section 31001(y) of the Debt Collection Improvement Act of 1996, codified at 31 U.S.C. 3325(d) requires the head of an executive agency or an agency certifying official to include the TINs of payees on certified payment vouchers which are submitted to Federal disbursing officials pursuant to 31 U.S.C. 3325(a). Each executive agency shall prepare and submit an agency TIN Implementation Report to FMS documenting agency compliance with this statutory requirement. Agency TIN Implementation Reports must be received by FMS within six months of the date of publication of this Policy Statement.

Agency TIN Implementation Reports shall indicate the current status of agency compliance with the requirement to furnish TINs with each certified payment voucher; strategies for achieving compliance; barriers to collection and providing of TINs; and strategies for resolving those barriers.

FMS will review agency TIN Implementation Reports to determine the status of agency compliance. FMS also will evaluate the effectiveness and credibility of proposed agency strategies to achieve compliance through the elimination of barriers to the collection and providing of TINs. FMS will formulate guidance to assist agencies in overcoming or reconciling such barriers. FMS will monitor payment vouchers to ensure that agencies are meeting compliance goals and time frames as identified in Implementation Reports.

Specific guidance on Implementation Report requirements and format, and on payment system requirements relating to TINs, will be provided in Treasury Financial Manual Bulletin (TFM) No. 99-02 and on FMS' web site: <http://www.fms.treas.gov>. TFM Bulletin No. 99-02 is being published concurrently with this Policy Statement.

FMS will submit a report to Congress on agency payment voucher TIN compliance as part of its DCIA consolidated report to Congress. See 31 U.S.C. 3711 note; 31 U.S.C. 3719 note; see also 142 Cong. Rec. H4091 (April 25, 1996) (statement of Rep. Horn) ("Congress directs the disbursing official of the Secretary of Treasury \* \* \* to survey agency compliance with this section [TIN payment voucher requirement] and include the results of this survey in the consolidated debt

collection report to Congress \* \* \*"). In the event that agency TIN Implementation Report strategies fail to achieve compliance with the statutory payment voucher TIN requirement, FMS may take other measures to ensure compliance.

Dated: October 5, 1998.

**Richard L. Gregg,**  
*Commissioner.*

[FR Doc. 98-27070 Filed 10-8-98; 8:45 am]

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#### UNITED STATES INFORMATION AGENCY

#### Culturally Significant Objects Imported for Exhibition Determinations

**AGENCY:** United States Information Agency.

**ACTION:** Notice.

**SUMMARY:** Notice is hereby given of the following determinations: 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 to be included in the exhibit "Donato Creti, Melancholy and Perfection" (see list), imported from abroad for 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 exhibition or display of the listed exhibit objects at The Metropolitan Museum of Art, New York, New York, from on or about October 26, 1998, to on or about January 31, 1999, and at the Los Angeles County Museum of Art, Los Angeles, California, from on or about February 11, 1999, to on or about April 12, 1999, is in the national interest. Public Notice of these determinations is ordered to be published in the **Federal Register**.

**FOR FURTHER INFORMATION CONTACT:** Lorie Nierenberg, Assistant General Counsel, 202/619-6084, and the address is Room 700, U.S. Information Agency, 301 4th Street, SW, Washington, DC 20547-0001.

Dated: October 6, 1998.

**Les Jin,**  
*General Counsel.*

[FR Doc. 98-27280 Filed 10-8-98; 8:45 am]

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