

Buffalo, New York, and Seattle, Washington.

Respondents: Individuals or households.

Estimated Number of Respondents: 78 (6 groups, 13 participants in each).

Estimated Burden Hours Per Response: 3 hours.

Contact call—5 minutes.

Focus group sessions—2 hours.

Travel time—1 hour.

Frequency of Response: Other (one time only).

Estimated Total Reporting Burden: 195 hours.

Clearance Officer: Garrick Shear, (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, N.W., 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. 97-27116 Filed 10-10-97; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 5306

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 5306, Application for Approval of Prototype or Employer Sponsored Individual Retirement Account.

Written comments should be received on or before December 15, 1997 to be assured of consideration.

ADDRESSES: Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form and instructions should be directed to Martha R. Brinson, (202) 622-3869, Internal Revenue

Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Application for Approval of Prototype or Employer Sponsored Individual Retirement Account.

OMB Number: 1545-0390.

Form Number: 5306.

Abstract: This application is used by employers who want to establish an individual retirement account trust to be used by their employees. The application is also used by banks and insurance companies that want to establish approved prototype individual retirement accounts or annuities. The data collected is used to determine if the individual retirement account trust or annuity contract meets the requirements of Code section 408(a), 408(b), or 408(c) so that the IRS may issue an approval letter.

Current Actions: There are no changes being made to the form at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 600.

Estimated Time Per Respondent: 12 hr., 46 min.

Estimated Total Annual Burden Hours: 7,662.

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

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

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.

Approved: September 30, 1997.

Garrick R. Shear,

IRS Reports Clearance Officer.

[FR Doc. 97-27137 Filed 10-10-97; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Advisory Group to the Commissioner of Internal Revenue

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of determination of necessity for renewal of the Advisory Group to the Commissioner of Internal Revenue.

SUMMARY: It is in the public interest to continue the existence of the Advisory Group to the Commissioner of Internal Revenue.

FOR FURTHER INFORMATION CONTACT: Merci del Toro, Office of Public Liaison, C:I, Room 3308, 1111 Constitution Avenue, NW., Washington, DC 20224; Telephone: 202-622-5081 (not a toll-free number).

SUPPLEMENTARY INFORMATION: Pursuant to the Federal Advisory Committee Act, 5 U.S.C. App. (1982), the Acting Commissioner of Internal Revenue announces the renewal of the following advisory committee:

Title. Advisory Group to the Commissioner of Internal Revenue (will subsequently be referred to as the Commissioner's Advisory Group or CAG).

Purpose. The CAG assists the Internal Revenue Service by providing valuable advice and information on general management issues that determine how taxpayers view the fairness and integrity of the Federal tax system. The CAG also provides invaluable advice and recommendations on the administration of new and existing servicewide tax administration programs. The CAG's advice and recommendations also provide the IRS with a gauge to measure problems encountered by taxpayers when dealing with the IRS or in meeting their tax obligations. The CAG provides an efficient and organized method of obtaining timely comments from a diverse section of the taxpaying public. This organized forum is the least costly method to obtain invaluable advice and experiences from a balanced cross-

section of professionals and private citizens.

Statement of Public Interest. It is in the public interest to continue the existence of the CAG. The Secretary of Treasury, with the concurrence of the General Services Administration, has also approved renewal of the group. CAG members represent a wide spectrum of the public, allowing the IRS to easily obtain timely and pertinent feedback.

Authority for the CAG will expire two years from the date the Charter is approved by the Assistant Secretary for Management and CFO and is filed with the appropriate congressional committees, unless the CAG is renewed prior to the expiration of the charter.

The Acting Commissioner of Internal Revenue has determined that this document is not a major rule as defined in Executive Order 12291 and that a regulatory impact analysis is not required. Neither does this document constitute a rule subject to the Regulatory Flexibility Act (5 U.S.C., Chapter 6).

Dated: October 2, 1997.

Michael P. Dolan,

Acting Commissioner of Internal Revenue.

[FR Doc. 97-27139 Filed 10-10-97; 8:45 am]

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UNITED STATES INFORMATION AGENCY

Culturally Significant Objects Imported for Exhibition Determinations

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 F.R. 13359, March 29, 1978), and Delegation Order No. 85-5 of June 27, 1985 (50 F.R. 27393, July 2, 1985), I hereby determine that the objects on the list specified below, to be included in the exhibit, "The Nature of Diamonds"¹, 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 lenders. I also determine that the exhibition or display of the listed exhibit objects at the American Museum of Natural History, New York City, New York, from on or about November 1, 1997, to on or about April 26, 1998; the Cranbrook

¹ A copy of this list may be obtained by contacting Ms. Jacqueline Caldwell, Assistant General Counsel, at 202/619-6982, and the address is room 700, U.S. Information Agency, 301 4th Street, S.W., Washington, D.C. 20547-0001.

Institute of Science, Bloomfield Hills, Michigan, on or about the Summer 1998; the Denver Museum of Natural History, Denver, Colorado, on or about Spring 1999; The National History Museum of Los Angeles County, Los Angeles, California, on or about Spring 1999; the Milwaukee Public Museum, Inc., Milwaukee Wisconsin, on or about Fall 1999; the Field Museum of Natural History, Chicago, Illinois; California Academy of Sciences, San Francisco, California; Houston Museum of Natural Science, Houston, Texas, from on or about January 2000 to on or about December 31, 2002; and other sites in the United States as scheduled, is in the national interest. Public Notice of these determinations is ordered to be published in the **Federal Register**.

Dated: October 9, 1997.

Les Jin,

General Counsel.

[FR Doc. 97-27253 Filed 10-10-97; 8:45 am]

BILLING CODE 8230-01-M