

DEPARTMENT OF THE TREASURY**Internal Revenue Service****Proposed Collection; Comment Request for the Late Paid Schedule C Health Care Study**

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 the Late Paid Schedule C Health Care Study.

DATES: Written comments should be received on or before June 8, 1998 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 information collection should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Late Paid Schedule C Health Care Study.

OMB Number: To be assigned later.

Abstract: This is a survey for quantitative research to identify potential causes and remedies for late payment of federal income taxes by Form 1040 Schedule C filers in the health care industry. The data developed in this research will be used

to formulate strategies for reducing late tax payments by health care sole proprietors.

Current Actions: This is a new collection of information.

Type of Review: New OMB approval.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 1,430.

Estimated Time Per Respondent: 7 minutes.

Estimated Total Annual Burden Hours: 170.

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: April 2, 1998.

Garrick R. Shear,

IRS Reports Clearance Officer.

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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 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, "ALEKSANDER RODCHENKO" (see list ¹), imported from abroad for the temporary exhibition without profit within the United States, are of cultural significance. These objects are imported pursuant to loan agreements with foreign lenders. I also determine that the exhibition or display of the listed exhibit objects at the Museum of Modern Art from June 25 to October 6, 1998 is in the national interest. Public Notice of these determinations is ordered to be published in the **Federal Register**.

Dated: April 2, 1998.

Les Jin,

General Counsel.

[FR Doc. 98-9141 Filed 4-7-98; 8:45 am]

BILLING CODE 8320-01-M

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