

Branch, Room 6216, 1301 Constitution Avenue, NW., Washington, DC 20229.
OMB Reviewer: Alexander T. Hunt (202) 395-7860, Office of Management and Budget, Room 10202, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,

Departmental Reports, Management Officer.
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DEPARTMENT OF THE TREASURY

Submission to OMB for Review; Comment Request

April 4, 1997.

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

Estimated Burden Hours Per Respondent/Recordkeeper:

	5304-SIMPLE	5305-SIMPLE	Notice 97-6
Recordkeeping	3 hr., 38 min	3 hr., 38 min	0 hr., 0 min.
Learning about the law or the form	2 hr., 26 min	2 hr., 26 min	0 hr., 15 min.
Preparing the form	47 min	47 min	0 hr., 0 min.

Frequency of Response: On occasion.
Estimated Total Reporting/Recordkeeping Burden: 2,127,000 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.
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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

April 7, 1997.

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

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.

Internal Revenue Service (IRS)

OMB Number: 1545-1502.
Form Number: IRS Forms 5304-SIMPLE, IRS Form 5305-SIMPLE, and Notice 97-6.

Type of Review: Extension.
Title: Savings Incentive Match Plan for Employees of Small Employers (SIMPLE) (Not Subject to the Designated Financial Institutions Rules) (5304-SIMPLE); Savings Incentive Match Plan for Employees of Small Employers (SIMPLE) (5305-SIMPLE); and Savings Incentive Match Plan for Employees of Small Employers (SIMPLE) (Notice 97-6).

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 conduct the focus group interviews described below in the late April to early May 1997 timeframe, the Department of the Treasury is requesting that the Office of Management and Budget (OMB) review and approve this information collection by April 18, 1997. To obtain a copy of this study, please contact the Internal Revenue Service Clearance Officer at the address listed below.

Internal Revenue Service (IRS)

OMB Number: 1545-1432.
Project Number: M:SP:V 97-010-G.
Type of Review: Revision.
Title: Most Serious Problems Encountered by Taxpayers Focus Group Interviews.

Description: The objective of these focus group interviews is to gather feedback from taxpayers, age 50 and older and small business owners with 10 or less employees, on what they consider the most serious problems they face in dealing with the IRS. Information from these groups will be

Description: Forms 5304-SIMPLE and 5305-SIMPLE are used by an employer to permit employees to make salary reduction contributions to a savings incentive match plan (SIMPLE IRA) described in Code section 408(p). These forms are not to be filed with IRS, but to be retained in the employers' records as proof of establishing such a plan, thereby justifying a deduction for contributions made to the SIMPLE IRA. The data is used to verify the deduction.

Notice 97-6 provides guidance for employers and trustees regarding how they can comply with the requirements of Code section 408(p) in establishing and maintaining a SIMPLE Plan, including information regarding the notification and reporting requirements under Code section 408.

Respondents: Business and other for-profit, Individuals or households, Not-for-profit institutions.

Estimated Number of Respondents/Recordkeepers: 600,000.

used to improve customer service to taxpayers and make changes necessary to help increase voluntary compliance with reducing burden.

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

Estimated Number of Respondents: 650.

Estimated Burden Hours Per Response:

Participant recruiting—5 minutes per call.

Focus group sessions—2 hours.

Travel—1 hour.

Frequency of Response: Other.

Estimated Total Reporting Burden: 324 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.
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