

*Frequency of Response:* On occasion.  
*Estimated Total Reporting/*  
*Recordkeeping Burden:* 10,459 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. 97-19714 Filed 7-25-97; 8:45 am]

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## DEPARTMENT OF THE TREASURY

[Treasury Order Number 101-21]

### Delegation of Authority To Approve Death Gratuity Payment

Dated: July 17, 1997.

1. By virtue of the authority vested in the Secretary of the Treasury by 31 U.S.C. 321(b), I hereby delegate the authority of the Secretary under Section 651 of the Treasury, Postal Service, and General Government Appropriations Act for Fiscal Year 1997, as enacted in the Omnibus Consolidated Appropriations Act for Fiscal Year 1997 (Pub. L. 104-208, 110 Stat. 3009-368-69) to the heads of bureaus and the Inspector General to exercise any right or power, make any finding or determination, or perform any duty or obligation which the Secretary of the Treasury is authorized to exercise, make or perform under Section 651 related to such death gratuity payment.

2. For purposes of this delegation, the Deputy Assistant Secretary (Administration) shall serve as the head of the bureau for the Departmental Offices.

3. The death gratuity shall be in addition to other amounts paid and offset only by statutorily mandated amounts paid by the Department of Labor under 5 U.S.C. 8133(f), 5 U.S.C. 8134(a), and, if appropriate, any amount paid under Section 312, Pub. L. 103-332. The amount paid under the above authorities, plus the death gratuity payment, may not total more than \$10,000. Before paying a death gratuity, the Department of Labor must be contacted to ascertain the amount of the offset.

4. Each death gratuity payment recommendation must be submitted to the bureau chief counsel for review, and must be approved by the head of the bureau, or the Inspector General. Complete and final authority to

authorize the payment of a death gratuity, and to determine, in any particular case, who is the decedent's personal representative rests with the bureau head and the Inspector General for their respective organizations. These officials may be guided with respect to the determination of the decedent's personal representative by: (a) formal designations of executors and administrators made by the decedent, or by operation of State law; (b) orders of precedence governing the payment of a Federal employee's unpaid compensation, as set forth in Title 5; (c) advice and guidance from the Department of Labor; and (d) by any other factor(s) considered to be relevant.

5. The bureau head and Inspector General shall authorize death gratuity payments when presented with clear and convincing evidence that an employee, in the performance of duty, sustained an injury on or after August 2, 1990, which resulted in the employee's death. This includes employees who die after separation from service if the death is the result of an injury sustained in the line of duty. It does not include employees whose death is determined to have resulted from willful misconduct. Claims for payment which, by available evidence, do not clearly and convincingly establish entitlement to a death gratuity payment shall await a Department of Labor determination and the concurrence of the bureau head and Inspector General in the Department of Labor finding.

6. The authority delegated herein may not be redelegated.

**Robert E. Rubin,**

*Secretary of the Treasury.*

[FR Doc. 97-19781 Filed 7-25-97; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 8853

**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,

Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 8853, Medical Savings Accounts and Long-Term Care Services and Contracts.

**DATES:** Written comments should be received on or before September 26, 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:* Medical Savings Accounts and Long-Term Care Services and Contracts.  
*OMB Number:* To be assigned later.

*Form Number:* Form 8853.

*Abstract:* This form is used by individuals to report general information about their medical savings accounts (MSAs), to figure their MSA deductions, and to figure their taxable distributions from MSAs. The form is also used to report taxable payments from long-term care (LTC) contracts.

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

*Type of Review:* New OMB approval.

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 2,250,000.

*Estimated Time Per Respondent:* 1 hr., 43 min.

*Estimated Total Annual Burden Hours:* 3,877,500.

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