

DEPARTMENT OF THE TREASURY**Customs Service**

[T.D. 98—5]

**Revocation of Bay Area Services;
Customs Gauger Approval****AGENCY:** U.S. Customs Service,
Department of the Treasury.**ACTION:** Notice of Revocation of Customs
Gauger Approval.

SUMMARY: Bay Area Services, of Texas City, Texas, a Customs approved gauger, under Section 151.13 of the Customs Regulations (19 CFR 151.13), was found not operating in compliance with Customs laws and regulations. Specifically, Bay Area Services does not have a valid bond filed with Customs as required under Section 151.13(b)(8) of the Customs Regulations. Accordingly, pursuant to § 151.13(k) of the Customs Regulations, notice is hereby given that the Customs commercial gauger approval of Bay Area Services has been revoked with prejudice.

EFFECTIVE DATE: December 1, 1997.

FOR FURTHER INFORMATION CONTACT: Mr. Marcelino Borges, Senior Science Officer, Laboratories and Scientific Services, U.S. Customs Service, 1300 Pennsylvania Ave., NW, Suite 5.5-B, Washington, DC 20229 at (202) 927-1060.

Dated: December 3, 1997.

George D. Heavey,

Director, Laboratories and Scientific Services.
[FR Doc. 98-586 Filed 1-8-98; 8:45 am]

BILLING CODE 4820-02-P

DEPARTMENT OF THE TREASURY**Internal Revenue Service****Proposed Collection; Comment
Request for Revenue Ruling 98-1****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 Revenue Ruling 98-1, Limitations on

Benefits and Contributions under
Qualified Plans.

DATES: Written comments should be received on or before March 10, 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 revenue procedure should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue, NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Limitations on Benefits and Contributions under Qualified Plans.
OMB Number: 1545-1563.

Revenue Ruling Number: Revenue Ruling 98-1.

Abstract: Revenue Ruling 98-1 provides guidance on the limitations on benefits and contributions under section 415 of the Internal Revenue Code as amended by section 1449 of the Small Business Job Protection Act of 1996, including various options an employer may elect when implementing the amendments.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, and not-for-profit institutions.

Estimated Number of Respondents: 70,000.

Estimated Time Per Respondent: 30 minutes.

Estimated Total Annual Burden Hours: 35,000.

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: January 5, 1998.

Garrick R. Shear,*IRS Reports Clearance Officer.*

[FR Doc. 98-596 Filed 1-8-98; 8:45 am]

BILLING CODE 4830-01-U

DEPARTMENT OF THE TREASURY**Internal Revenue Service****Proposed Collection; Comment
Request for Notice 98-1****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 Notice 98-1, Nondiscrimination Testing.

DATES: Written comments should be received on or before March 10, 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:* Nondiscrimination Testing.*OMB Number:* 1545-1579.*Notice Number:* Notice 98-1.

Abstract: Notice 98-1 provides guidance for discrimination testing under section 401(k) and (m) of the Internal Revenue Code as amended by section 1433(c) and (d) of the Small Business Job Protection Act of 1996. The guidance is directed to employers maintaining retirement plans subject to these Code sections.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, and not-for-profit institutions.

Estimated Number of Respondents: 147,000.

Estimated Time Per Respondent: 20 minutes.

Estimated Total Annual Burden Hours: 49,000.

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: January 5, 1998.

Garrick R. Shear,

IRS Reports Clearance Officer.

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