

Reconciliations; fails to abide by the terms and conditions of this notice; submits entry types not authorized for reconciliation; is consistently late in filing the Reconciliation or depositing duties, taxes, and fees; fails to supply Customs with sufficient supporting documentation for the Reconciliation; is habitually delinquent in the payment of bills from Customs; or otherwise fails to follow the applicable laws and regulations, then the participant may be suspended from the prototype, subject to liquidated damages, penalties, and/or other administrative sanctions, and/or prevented from participation in future prototypes. Any action commenced by Customs for misconduct may be appealed through existing procedures or, if none exist, to the Director, Trade Compliance, within 30 days of the action.

### Regulatory Provisions Suspended

Certain requirements of § 113.62 of the Customs Regulations (19 CFR 113.62), pertaining to basic importation and entry bond conditions, will be suspended during this prototype. Certain provisions in Parts 141 and 142 of the Customs Regulations (19 CFR 141 and 19 CFR 142), pertaining to entry, in Part 159 of the Customs Regulations (19 CFR Part 159), pertaining to liquidation of duties, and in Part 181 of the Customs Regulations (19 CFR 181), pertaining to the North American Free Trade Agreement, will also be suspended during this prototype.

Absent any specified alternate procedure, the current regulations apply.

### Test Evaluation Criteria

Participants are strongly encouraged to participate in the evaluation of the ACS Reconciliation Prototype. Interim evaluations of the prototype will be published on the Customs Electronic Bulletin Board, and the results of the final prototype evaluation will be published in the **Federal Register** as required by 19 CFR 101.9(b). The following evaluation methods and criteria have been suggested:

1. Baseline measurements to be established through data analysis and questionnaires;
2. Reports to be run through use of data analysis throughout the prototype; and
3. Questionnaires from both trade participants and Customs to be used before, during and after the prototype period.

Customs may assess any or all of the following evaluation criteria from both Customs and the trade participants:

1. Workload impact (workload shifts/volume, cycle times, etc.);

2. Cost savings (staff, interest, issuance of fewer checks or bills, tracking refunds/bills, reduction in contingent liabilities, etc.);

3. Policy and procedure accommodation;

4. Trade compliance impact;

5. Problem resolution;

6. System efficiency;

7. Operational efficiency;

8. Statistical needs; and

9. Other issues identified by the participant group. Customs will request that test participants be active in the evaluation, identifying costs and savings experienced in this prototype.

Dated: February 3, 1998.

**Audrey Adams,**

*Acting Assistant Commissioner, Office of Field Operations.*

[FR Doc. 98-3069 Filed 2-5-98; 8:45 am]

BILLING CODE 4820-02-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Revenue Procedure 98-19

**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 Procedure 98-19. Exceptions to the notice and reporting requirements of section 6033(e)(1) and the tax imposed by section 6033(e)(2).

**DATES:** Written comments should be received on or before April 7, 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:** Exceptions to the notice and reporting requirements of section

6033(e)(1) and the tax imposed by section 6033(e)(2).

**OMB Number:** 1545-1589.

**Revenue Procedure Number:** Revenue Procedure 98-19.

**Abstract:** Revenue Procedure 98-19 provides guidance to organizations exempt from taxation under section 501(a) of the Internal Revenue Code of 1986 on certain exceptions from the reporting and notice requirements of section 6033(e)(1) and the tax imposed by section 6033(e)(2).

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

**Type of Review:** Extension of a currently approved collection.

**Affected Public:** Individuals or households, not-for-profit institutions, and farms.

**Estimated Number of Organizations:** 15,000.

**Estimated Average Time Per Organizations:** 10 hours.

**Estimated Total Annual Recordkeeping Hours:** 150,000.

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 28, 1998.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

[FR Doc. 98-3080 Filed 2-5-98; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[CO-24-95 and CO-11-91]

#### Proposed Collection; Comment Request for Regulation Project

**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 existing final regulations, CO-24-95 (TD 8660), Consolidated Groups—Intercompany Transactions and Related Rules, and CO-11-91 (TD 8597), Consolidated Groups and Controlled Groups—Intercompany Transactions and Related Rules (§ 1.1502-13).

**DATES:** Written comments should be received on or before April 7, 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:* CO-24-95, Consolidated Groups—Intercompany Transactions and Related Rules, and CO-11-91, Consolidated Groups and Controlled Groups—Intercompany Transactions and Related Rules.

*OMB Number:* 1545-1433.

*Regulation Project Numbers:* CO-11-91 and CO-24-95.

*Abstract:* The regulations require common parents that make elections under regulation section 1.1502-13 to provide certain information. The information will be used to identify and

assure that the amount, location, timing and attributes of intercompany transactions and corresponding items are properly maintained.

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 2,200.

*Estimated Time Per Respondent:* 29 minutes.

*Estimated Total Annual Burden Hours:* 1,050.

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 30, 1998.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

[FR Doc. 98-3081 Filed 2-5-98; 8:45 am]

BILLING CODE 4830-01-U

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Approved Motor Fuel Distribution Terminals

**AGENCY:** Internal Revenue Service

**ACTION:** Notice of Issuance of Terminal Control Numbers for Approved Motor Fuel Terminals

**SUMMARY:** Internal Revenue Service (IRS) developed and is publishing in this issue of the Federal Register, Terminal Control Numbers (TCN) to clearly communicate to the motor fuel industry and other interested parties such as state excise taxing authorities, the motor fuel terminal facilities that meet the definitions of Internal Revenue Code Section 4081 and the regulations thereunder. The IRS intends to use the terminal numbers to coordinate dyed fuel compliance activities and in the future, excise fuel information reporting systems. IRS encourages states to adopt and use the numbers for motor fuel information reporting where appropriate. This list is published under the authority of Internal Revenue Code Section 6103 (k) (7).

#### What is a Terminal Control Number (TCN)?

A terminal control number is a number that identifies an approved terminal in the bulk transfer/terminal system. A taxable fuel registrant (Letter of Registration for Tax Free Transactions with a suffix code —S—) will be issued a TCN for each physical location. Only one TCN will be assigned per terminal location per terminal operator.

#### What is an approved Terminal?

Approved motor fuel terminals, as defined by Internal Revenue Code Section 4081 and the regulations thereunder, receive taxable fuel via a pipeline, ship, or barge, deliver taxable fuel across a truck rack and be operated by a terminal operator who is properly registered in good standing with the IRS. Only those taxpayer's, who are registered with the IRS on registration for Tax- Free Transactions—Form 637 (637 Registration) with a suffix code of "S" may operate an approved terminal. Each TCN identifies a unique physical location in the bulk transport/delivery system and is therefore independent of the registered operator.

#### When does a Terminal Operator need to notify IRS of Changes?

A terminal operator must notify the IRS for any of the following changes:

- terminal ownership or operator changes; or
- a new terminal is opened; or
- a new terminal ceases operation

#### How should notification be made?

Notify the IRS District Office where the Form 637 is issued of the change and by FAX the IRS TCN Coordinator at: