

## DEPARTMENT OF THE TREASURY

## Internal Revenue Service

**Proposed Collection; Comment Request for Form 8859; Correction**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Correction to notice and request for comments.

**SUMMARY:** This document contains corrections to a notice and request for comments, which was published in the **Federal Register** on Wednesday, January 14, 1998 (63 FR 2300). This notice relates to the Department of the Treasury's invitation to the general public to submit public comments on proposed and/or continuing information collections for Form 8859 as required by the Paperwork Reduction Act of 1995, Pub. L. 104-13 (44 U.S.C. 3506(c)(2)(A)).

**FOR FURTHER INFORMATION CONTACT:** Carol Savage, (202) 622-3945 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:****Background**

The notice and request for comments that is the subject of these corrections is under section 6103 of the Internal Revenue Code.

**Need for Correction**

As published, the comment request for Form 8859 contain errors which may prove to be misleading and are in the need of clarification.

**Correction of Publication**

Accordingly, the publication of the comment request for Form 8859, which was the subject of FR Doc. 98-798, is corrected as follows:

1. On page 2300, column 3, in the heading, the language "Request for Form 8559" is corrected to read "Request for Form 8859"

2. On page 2300, column 3, under the caption **SUMMARY**, second line from the bottom of the paragraph, the language "8559, District of Columbia First-Time" is corrected to read "8859, District of Columbia First-Time".

3. On page 2301, column 1, under the caption **SUPPLEMENTARY INFORMATION**:, line 4, the language "Form Number: Form 8559." is corrected to read "Form Number: Form 8859.".

**Cynthia E. Grigsby,**  
Chief, Regulations Unit, Assistant Chief Counsel (Corporate).

[FR Doc. 98-5642 Filed 3-4-98; 8:45 am]

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## DEPARTMENT OF THE TREASURY

## Internal Revenue Service

**Proposed Collection; Comment Request for Revenue Procedure 98-25**

**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 98-25, Automatic Data Processing.

**DATES:** Written comments should be received on or before May 4, 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:* Automatic Data Processing.

*OMB Number:* 1545-1595.

*Revenue Procedure Number:* Revenue Procedure 98-25.

*Abstract:* Revenue Procedure 98-25 provides taxpayers with comprehensive guidance on requirements for keeping and providing IRS access to electronic tax records. The revenue procedure requires taxpayers to retain electronic, or "machine-sensible" records, "so long as their contents may become material to the administration of the internal revenue laws." Such materiality would continue, according to IRS, at least until the period of limitations, including extensions, expires for each tax year.

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

*Affected Public:* Individuals or households, business or other for-profit organizations, not-for-profit institutions, farms, Federal government, and state, local or tribal governments.

*Estimated Number of Respondents:* 3,000.

*Estimated Time Per Respondent:* 40 hours.

*Estimated Total Annual Burden Hours:* 120,000.

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: March 2, 1998.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

[FR Doc. 98-5742 Filed 3-4-98; 8:45 am]

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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 F.R. 13359, March 29, 1978), and Delegation Order No. 85-5 of June 27, 1985 (50 F.R. 27393, July 2, 1985), I hereby determine that the objects to be included in the exhibit "Gifts of the Nile: Ancient Egyptian

Faience'' (see list,<sup>1</sup> imported from various foreign lenders for the temporary exhibition without profit within the United States, are of cultural significance. These objects are imported pursuant to loan agreements with the

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<sup>1</sup> A copy of this list may be obtained by contacting Mr. Paul W. Manning, Assistant General Counsel, at 202/619-5997, and the address is Room 700, U.S. Information Agency, 301 Fourth Street, SW., Washington, DC 20547-0001.

foreign lenders. I also determine that the exhibition or display of the listed exhibit objects at the Cleveland Museum of Art, Cleveland, Ohio from on or about May 10, 1998, to on or about July 5, 1998, and Museum of Art, Rhode Island School of Design, Providence, Rhode Island from on or about August 24, 1998, to on or about January 3, 1999, and Kimbell Art Museum, Fort Worth, Texas from on or about January 31,

1999, to on or about April 25, 1999, is in the national interest. Public Notice of these determinations is ordered to be published in the **Federal Register**.

Dated: February 28, 1998.

**Les Jin,**

*General Counsel.*

[FR Doc. 98-5652 Filed 3-4-98; 8:45 am]

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