

**DEPARTMENT OF THE TREASURY****Treasury Advisory Committee on Commercial Operations of the U.S. Customs Service; Notice of Meeting****AGENCY:** Departmental Offices, Treasury.**ACTION:** Notice of meeting.

**SUMMARY:** This notice announces the date and location of the next meeting and the agenda for consideration by the Treasury Advisory Committee on Commercial Operations of the U.S. Customs Service.

**DATES:** The next meeting of the Treasury Advisory Committee on Commercial Operations of the U.S. Customs Service will be held on April 3, 1998. The session will be held in Los Angeles, California, from approximately 8:30 a.m. to 12:30 p.m. at the Manhattan Beach Marriott, 1400 Parkview Avenue, Manhattan Beach, CA 90266. Tel.: 310-546-7511.

**FOR FURTHER INFORMATION CONTACT:** Dennis M. O'Connell, Director, Office of Tariff and Trade Affairs, Office of the Under Secretary for Enforcement, Room 4004, 1500 Pennsylvania Avenue, N.W., Washington, D.C. 20220. Tel.: (202) 622-0220.

**SUPPLEMENTARY INFORMATION:** This is the sixth meeting of the current two-year term of the Committee. The provisional agenda to be considered at the meeting is as follows:

**Old Business**

1. Automated Export System: Interim report of the subcommittee to develop industry recommendations.
2. Status and progress of Customs automation.

**New Business**

1. Import restrictions on merchandise produced abroad with forced or indentured child labor.
2. Impact of "Operation Brass Ring".
3. The self-governance initiative and status of compliance assessment team (CAT) reviews.
6. Hours of operations for commercial processing at the border and Customs proposed rule clarifying the authority of port directors to designated crossings within a port that particular carriers must use.

The foregoing provisional agenda may be modified prior to the meeting.

Members of the public may verify the final content of the agenda and the precise time and location of the meeting by calling the information number one week prior to the meeting. The Committee, in its discretion, may take up other matters, time permitting.

The meeting is open to the public. However, participation in the

discussion is limited to Committee members and Treasury and Customs staff. It is necessary for any person other than an Advisory Committee member who wishes to attend the meeting to give notice by contacting Ms. Theresa Manning no later than March 27, 1998 at 202-622-0220.

**John P. Simpson,***Deputy Assistant Secretary, (Regulatory, Tariff and Trade Enforcement).*

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**DEPARTMENT OF THE TREASURY****Internal Revenue Service****[PS-103-90]****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 an existing final regulation, PS-103-90 (TD 8578), Election Out of Subchapter K for Producers of Natural Gas (§ 1.761-2).

**DATES:** Written comments should be received on or before May 18, 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 regulation should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:**

*Title:* Election Out of Subchapter K for Producers of Natural Gas.

*OMB Number:* 1545-1338.

*Regulation Project Number:* PS-103-90.

*Abstract:* This regulation contains certain requirements that must be met by co-producers of natural gas subject to a joint operating agreement in order to elect out of subchapter K of chapter 1

of the Internal Revenue Code. Under regulation section 1.761-2(d)(5)(i), gas producers subject to gas balancing agreements must file Form 3115 and certain additional information to obtain the Commissioner's consent to a change in method of accounting to either of the two permissible accounting methods described in the regulation.

*Current Actions:* There is no change to this existing regulation.

*Type of Review:* Extension of OMB approval.

*Affected Public:* Individuals or households, and business or other for-profit organizations.

*Estimated Number of Respondents:* 10.

*Estimated Time Per Respondent:* 30 minutes.

*Estimated Total Annual Burden Hours:* 5.

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 16, 1998.

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

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