

same category for a period of three years following the receipt of an award (for example, a 1998 award winner in a category cannot apply for an award in that same category until the year 2002). Departments, agencies or instrumentalities of the United States are not eligible to apply for a Presidential Award.

V. Selection Process and Criteria

Winners of the Presidential Awards will be selected through a competitive application and review process. The Fund will select applicants to receive Presidential Awards, but will be assisted by a team of experts in the microenterprise field from both inside and outside the Federal Government. Each award category has a set of selection criteria that will be used to evaluate the extent of an applicant's achievement of excellence. Successful applicants must demonstrate both qualitatively and quantitatively their effectiveness and/or excellence under the selection criteria.

The Presidential Awards application packet includes application forms and questions that are tailored to each primary award category. The following are the selection criteria for each award category:

(a) The *Excellence in Providing Access to Capital* award selection criteria are: scope and scale, impact, program design effectiveness, quality, sustainability, financial health and organizational structure, adaptability, and leadership.

(b) The *Excellence in Developing Entrepreneurial Skills* award selection criteria are: scope, scale, impact, program design effectiveness, financial health and organizational structure, adaptability, and leadership.

(c) The *Excellence in Poverty Alleviation* award selection criteria are: scope and scale, impact, program design effectiveness, extent of targeting, financial health and organizational structure, adaptability, and leadership.

(d) The *Excellence in Public or Private Support for Microenterprise Development* award selection criteria are: scope and scale, impact, program design effectiveness, commitment, financial health and organizational structure, adaptability, and leadership.

(e) The *Excellence in Program Innovation* category specific criteria are: creativity and relevance to the industry.

Authority: Pub. L. 103-325, 108 Stat. 2166, 2189 (12 U.S.C. 4703); chapter X, Pub. L. 104-19, 109 Stat. 237 (12 U.S.C. 4703 note).

Dated: April 30, 1999

Maurice A. Jones,

*Deputy Director for Policy and Programs,
Community Development Financial
Institutions Fund.*

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request For Form 1028

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, Pub. L. 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 1028, Application for Recognition of Exemption Under Section 521 of the Internal Revenue Code.

DATES: Written comments should be received on or before July 6, 1999 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 Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Application for Recognition of Exemption Under Section 521 of the Internal Revenue Code.

OMB Number: 1545-0058.

Form Number: 1028.

Abstract: Farmers' cooperatives must file Form 1028 to apply for exemption from Federal income tax as being organizations described in Internal Revenue Code section 521. The information on Form 1028 provides the basis for determining whether the applicants are exempt.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 50.

Estimated Time Per Respondent: 50 hours, 54 minutes.

Estimated Total Annual Burden Hours: 2,545.

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: April 29, 1999.

Garrick R. Shear,

IRS Reports Clearance Officer.

[FR Doc. 99-11290 Filed 5-4-99; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request For Form 5309

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, Pub. L. 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 5309, Application for Determination of Employee Stock Ownership Plan.

DATES: Written comments should be received on or before July 6, 1999 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 Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Application for Determination of Employee Stock Ownership Plan.

OMB Number: 1545-0284.

Form Number: 5309.

Abstract: Internal Revenue Code section 404(a) allows employers an income tax deduction for contributions to their qualified deferred compensation plans. Form 5309 is used to request an IRS determination letter about whether the plan is qualified under Code section 409 or 4975(e)(7).

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

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 462.

Estimated Time Per Respondent: 10 hours, 6 minutes.

Estimated Total Annual Burden Hours: 4,666.

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: April 28, 1999.

Garrick R. Shear,

IRS Reports Clearance Officer.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Approved Motor Fuel Distribution Terminals

AGENCY: Internal Revenue Service (IRS), Treasury.

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 rack or other non-bulk delivery system and are operated by a terminal operator who is properly registered in good standing with the IRS. Only those taxpayers 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 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: Internal Revenue Service OP:E:Ex Unit 35 Attn: TCN Coordinator (606) 292-5093 FAX

Changes to the terminal status or other information will be published by the Excise Program Office in the IRS Headquarters Office. Notification is required in order to retain approved status of the terminal and 637 Registration. Failure to notify of changes may lead to suspension or revocation of the approved status of the terminal or 637 Registration of the terminal operator. Changes or suspensions of approved status will be published as needed.

If you have any questions regarding the approved terminals or the listing, you may contact: Terminal Control Number Coordinator—Barbara Ruggles at (606) 292-2758 or Mary Burwell at (202) 622-4379 (not toll-free numbers).

Dated: April 27, 1999.

Thomas R. Hull,

National Director, Specialty Taxes.