

**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of the Customs Regulations, notice is hereby given that the Customs commercial gauger approval of Bay Area Services has been revoked with prejudice.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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