

Buffalo, New York, and Seattle, Washington.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 78 (6 groups, 13 participants in each).

*Estimated Burden Hours Per Response:* 3 hours.

Contact call—5 minutes.

Focus group sessions—2 hours.

Travel time—1 hour.

*Frequency of Response:* Other (one time only).

*Estimated Total Reporting Burden:* 195 hours.

*Clearance Officer:* Garrick Shear, (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, N.W., Washington, DC 20224.

*OMB Reviewer:* Alexander T. Hunt, (202) 395-7860, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

**Lois K. Holland,**

*Departmental Reports, Management Officer.*  
[FR Doc. 97-27116 Filed 10-10-97; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 5306

**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 5306, Application for Approval of Prototype or Employer Sponsored Individual Retirement Account.

Written comments should be received on or before December 15, 1997 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 Martha R. Brinson, (202) 622-3869, Internal Revenue

Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

#### SUPPLEMENTARY INFORMATION:

*Title:* Application for Approval of Prototype or Employer Sponsored Individual Retirement Account.

*OMB Number:* 1545-0390.

*Form Number:* 5306.

*Abstract:* This application is used by employers who want to establish an individual retirement account trust to be used by their employees. The application is also used by banks and insurance companies that want to establish approved prototype individual retirement accounts or annuities. The data collected is used to determine if the individual retirement account trust or annuity contract meets the requirements of Code section 408(a), 408(b), or 408(c) so that the IRS may issue an approval letter.

*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:* 600.

*Estimated Time Per Respondent:* 12 hr., 46 min.

*Estimated Total Annual Burden Hours:* 7,662.

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: September 30, 1997.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Advisory Group to the Commissioner of Internal Revenue

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

**ACTION:** Notice of determination of necessity for renewal of the Advisory Group to the Commissioner of Internal Revenue.

**SUMMARY:** It is in the public interest to continue the existence of the Advisory Group to the Commissioner of Internal Revenue.

**FOR FURTHER INFORMATION CONTACT:** Merci del Toro, Office of Public Liaison, C:I, Room 3308, 1111 Constitution Avenue, NW., Washington, DC 20224; Telephone: 202-622-5081 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** Pursuant to the Federal Advisory Committee Act, 5 U.S.C. App. (1982), the Acting Commissioner of Internal Revenue announces the renewal of the following advisory committee:

*Title.* Advisory Group to the Commissioner of Internal Revenue (will subsequently be referred to as the Commissioner's Advisory Group or CAG).

*Purpose.* The CAG assists the Internal Revenue Service by providing valuable advice and information on general management issues that determine how taxpayers view the fairness and integrity of the Federal tax system. The CAG also provides invaluable advice and recommendations on the administration of new and existing servicewide tax administration programs. The CAG's advice and recommendations also provide the IRS with a gauge to measure problems encountered by taxpayers when dealing with the IRS or in meeting their tax obligations. The CAG provides an efficient and organized method of obtaining timely comments from a diverse section of the taxpaying public. This organized forum is the least costly method to obtain invaluable advice and experiences from a balanced cross-