

**DEPARTMENT OF THE TREASURY****Internal Revenue Service**

[Delegation Order No. 226]

**Delegation of Authority**

AGENCY: Internal Revenue Service

ACTION: Revocation of delegation of authority.

**SUMMARY:** Delegation Order No. 226 is revoked because requests for extensions of time to file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons, will no longer be processed by Martinsburg Computing Center. These requests will be sent on Form 2758, Application for Extension of Time to File Certain Excise, Income, Information, and other Returns, to the Philadelphia Service Center. The text of the delegation order appears below.

EFFECTIVE DATE: April 4, 1997.

**FOR FURTHER INFORMATION CONTACT:** Donna Phillips, IS:N:M:P:I, P.O. Box 1208, Martinsburg, WV 25401, 304-263-8700 (not a toll-free number).

Order No. 226.

Effective: April 4, 1997.

*Authority to Extend the Time to File Form 1042:* (Revoked)

1. Pursuant to the authority vested in the Commissioner of the Internal

Revenue by 26 CFR 1.6081-1, 301.7701-9 and 301.6011-2, there is hereby delegated to the Director, Martinsburg Computer Center, the authority to grant extensions of time to file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons, only when also approving extensions to file associated Forms 1042S on magnetic tape.

2. This authority may be redelegated no lower than Magnetic Media Specialists.

Dated: April 4, 1997.

**Toni L. Zimmerman,***Acting Chief Information Officer IS.*

[FR Doc. 97-10410 Filed 4-21-97; 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, "The Spirit of Ancient Peru: Treasures from the Museo Archeologico Raphael Larco Herrera" (See list<sup>1</sup>), imported from abroad for the temporary exhibition without profit within the United States are of cultural significance. These objects are imported pursuant to a loan agreement with the foreign lenders. I also determine that the exhibition or display of the listed exhibit objects at the Fine Arts Museums of San Francisco, San Francisco, California from on or about May 17, 1997 to on or about August 10, 1997, and at the Knoxville Museum of Art, Knoxville, Tennessee, September 27, 1997 to on or about January 4, 1998, is in the national interest. Public Notice of these determinations is ordered to be published in the **Federal Register**.

Dated: April 16, 1997.

**Les Jin,***General Counsel.*

[FR Doc. 97-10307 Filed 4-21-97; 8:45 am]

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<sup>1</sup> A copy of this list may be obtained by contacting Ms. Carol B. Epstein, Assistant General Counsel, at 202/619-6981, and the address is Room 700, U.S. Information Agency, 301 Fourth Street, S.W., Washington, D.C. 20547-0001.