

8109-B (Federal Tax Deposit Coupon), and Form 8109-C (FTD Address Change).

**DATES:** Written comments should be received on or before June 30, 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:* Federal Tax Deposit Coupon (Forms 8109 and 8109-B) and FTD Address Change (Form 8109-C).

*OMB Number:* 1545-0257.

*Form Numbers:* 8109, 8109-B, and 8109-C.

*Abstract:* Federal tax deposit coupons (Forms 8109 and 8109-B) are used by taxpayers to deposit certain types of taxes at authorized depositories or in certain Federal Reserve Banks. Form 8109-C, FTD Address Change, is used to change the address on the FTD coupon. The information on the deposit coupon is used by the IRS to monitor compliance with the deposit rules and to insure that taxpayers are depositing the proper amounts within the proper time periods with respect to the different taxes imposed by the Internal Revenue Code.

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

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations, farms, not-for-profit institutions, and Federal, state, local or tribal governments.

*Estimated Number of Responses:* 68,513,333.

*Estimated Time Per Response:* 2 min.

*Estimated Total Annual Burden*

*Hours:* 2,016,425.

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 23, 1997.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

[FR Doc. 97-11165 Filed 4-29-97; 8:45 am]

BILLING CODE 4830-01-U

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Proposed Collection; Comment Request for Form 8811**

**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 Form 8811, Information Return for Real Estate Mortgage Investment Conduits (REMICs) and Issuers of Collateralized Debt Obligations.

**DATES:** Written comments should be received on or before June 30, 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:* Information Return for Real Estate Mortgage Investment Conduits (REMICs) and Issuers of Collateralized Debt Obligations.

*OMB Number:* 1545-1099.

*Form Number:* 8811.

*Abstract:* Current regulations require real estate mortgage investment conduits (REMICs) to provide Forms 1099 to true holders of interests in these investment vehicles. Because of the complex computations required at each level and the potential number of nominees, the ultimate investor may not receive a Form 1099 and other information necessary to prepare their tax return in a timely fashion. Form 8811 collects information for publishing by the IRS so that brokers can contact REMICs to request the financial information and timely issue Forms 1099 to holders.

*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 Responses:* 1,000.

*Estimated Time Per Response:* 3hr., 29 min.

*Estimated Total Annual Burden*

*Hours:* 3,490.

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 24, 1997.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

[FR Doc. 97-11166 Filed 4-29-97; 8:45 am]

BILLING CODE 4830-01-U

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Quarterly Publication of Individuals, Who Have Chosen To Expatriate, as Required by Section 3069F

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

**ACTION:** Notice.

**SUMMARY:** This notice is provided in accordance with IRC section 3069F, as amended, by the Health Insurance Portability and Accountability Act (HIPAA) of 1996. This listing contains the name of each individual losing United States citizenship (within the meaning of section 877(a)) with respect to whom the Secretary received information during the quarter ending March 31, 1997.

#### LAST NAME, FIRST NAME, MIDDLE NAME

ABDULKADIR, HELEN,  
 ACKER, CLARE, FRENKEL  
 ADAMKOWSKI, RANDAL, JOHN  
 ADAMS, JINA  
 ADAMS, DORIS, LEE  
 ADAMSON, VINCENT, ROY  
 ADRIAN, BARBARA, RUTH  
 ADRIAN, RICHARD, ALLAN  
 ALBERT, CRAIG  
 ALEXANDER, SO, AE  
 AN, KIM, MYUNG  
 ANDERSON, SUSAN, LALLY  
 ANDREWS, DENNIS, CLEVELAND  
 ANGLE, BONNIE, JEAN  
 ANGLE, CLOYD, FRANCIS  
 AVELING, ROSALIND, ROASLIND  
 BAGLEY III, RALPH, COLT  
 BANG, GISLE  
 BATTINGER, HARRY, ROBERT  
 BATTINGER, LORE  
 BEATT, HELEN, CHRISTINE  
 BEAVERS, WILLIAM, SAMUEL  
 BENDER, MARIA, KATHARINE  
 BENSON, LINDA, OTTILIE  
 BEPPU, OTSUYA  
 BEPPU, KUNINORI  
 BERGERUD, ARTHUR, THOMPSON

BERGMANN, FRED, HARALD  
 BESSETT, ALICE, AGMES  
 BLINN, DONALD, GEORGE  
 BOGDANOVICH, MARTIN, JOSEPH  
 BOGGS, TAE, KYONG  
 BONNICI, AARON, FRANK  
 BOWDEN, ROBERT, ROY  
 BRADBURY, GORDON, WILLIAM  
 BRADLEY, ESTIL, GIRVEN  
 BRENNINKMEYER, FRANK, BENEDICT  
 BROWN, PHILLIP, NICHOLAS  
 BRYAN, LISA, SUZANNE  
 BUCKNER, MICHAEL, ANTHONY  
 BURROWS, JACK, ANTHONY  
 BYUN, DOUGLAS, HEE  
 CAAN, DURIETTA, MARIA  
 CAMILLERI, TERRY, VICTOR  
 CASAL, CHRISTIAN  
 CASEIRO, HELEN, VUOKKO  
 CAVAGHAN, GLADYS  
 CENTURION, LEOPOLDO, FRANCISCO  
 CHALABY, JOSEPH, IBRAHIM  
 CHAMBERLAIN, COURTNEY, CHARLES  
 CHAN, CALEB, YUET-MING  
 CHANG, STEVE, PEN  
 CHANG, JIM, BYUNGOH  
 CHANG, STEVE, SUNGGILL  
 CHAUDHRY, LATIF, MOHAMMAD  
 CHEN, SHUENN, SAMSON  
 CHEN, RAY, RUEN-WU  
 CHENG, JOHN, S.  
 CHENG, EDMUND, WAI-WING  
 CHIEN, DAVID, TA  
 CHO, SON, KYONG  
 CHO, SUE, HEE  
 CHO, ERIC, DONGJOON  
 CHO, BONG, HYEON  
 CHO, HEISOOK  
 CHOI, HOLLYANN, HUICHON  
 CHOI, STEVEN  
 CHOI, MYUNG, DUK  
 CHOI, JANG, SHIK  
 CHOI, JOHN, BONG  
 CHOY, RAYMOND, O.  
 CHU, JAMES, CHI YING  
 CHU, EDWARD  
 CHUNG, LISA, EUN HEE  
 CHUNG, BONG, HEE  
 CHUNG, JEFFREY, SEI JONG  
 CHUNG, PAUL, CHANG-HOON  
 CHUNG, BO, YOUNG  
 CHUNG, DANIEL, JONGIN  
 CHUNG, IN, HO  
 CIANCIO, CARMELA  
 CLARK, MALCOLM, JOHN  
 CLARK, JANET, L.  
 CLARK, MARGARITA, GIL  
 CLARK, CAROLYN, HARRIET  
 CONLON, PAUL, JOSEPH  
 CONWAY, WILMER, CHEYNEY  
 COOK, WILHELMINA, DOROTHY  
 COOLEY, ANNE, MARLOWE  
 COOPER, LINA, GERTRUD  
 CORSAT, MARCELLE  
 CRAFT, NORMAN, DAVID  
 CRAMER, DEBORAH, LYNN  
 CREETH, PATRICIA, MARILYN  
 CROTTY, JULIANA, MARY  
 CRUZ, ALBERTO, JUAN  
 CUNNINGHAM, PETER, ALLAN  
 DANIELSSON, LOUISE, MARIE  
 DAVID, DAN  
 DAVIDSON, ALISTAIR, GREGOR  
 DAVIDSON, ALISTAIR, GREGOR  
 DE HERRERA, CRISTINA, SORIANO  
 DEBONO, DENNIS

DEWAR, DONALD, CAMERON  
 DIAS, ALFONSO, RICK  
 DIAZ, REBECCA  
 DIETZ, CYNTHIA, JANE  
 DOHERTY, HELEN, MARIE  
 DOKKO, JOHN, BUCK  
 DONALD, JOHN, HOLLAND  
 DRAPER, RICHARD, LEE  
 EKLUND, PATRICIA, ELIZABETH  
 ELLIS, OK, HUI  
 ERHARD, WERNER, HANS  
 ESKILDSTRUP, KIRKE  
 EVANS, WESLEY, KENNETH  
 EVANS, BRENDA, JOYCE  
 EVANS, MARK, RIVINGTON  
 EVERAND, MARCUS, ANGEL LANE  
 FAIRLEIGH, SHIZUE  
 FARIS, JR., GERALD, DALE  
 FARMER, MICHAEL, LEE  
 FELDMAN, ANDRE, JAY  
 FIRMENICH, EVA, MARIA  
 FITZGERALD, STEPHEN, CHARLES  
 FOX, MARY, CLARE  
 FREEMAN, ROGER, DANTE  
 FURGUIEL, SHIRLY, ANN  
 GALLAGHER, THOMAS  
 GARCIA, PABLO, MARCANO  
 GENTLE, CHONG, CH  
 GEORGAS, TARSIS, BABIS  
 GIBBES, VIRGINIA  
 GLANNUM, HANS, ERLING, SOUNDERGA  
 GOEKJIAN, CHRISTOPHER, ALLAN  
 GOODELL, JOHN, SILAS  
 GOODYEAR, PAUL, WILLIAM  
 GRACE, FRANK, CLAYTON  
 GRANDE, GARY, ROY  
 GRANT, BRITT, HELEN  
 GREER, LAWRENCE, DONALD  
 GRIMM, CHARLES, RICHARD  
 GROSS, BRENT, PETER  
 GUENN, HEMMY, KIM  
 GUT, ANN, F.  
 GUTEDRING, SUSANNE, STEPHANIE  
 HABERFELD, FELICE, JEANNE  
 HAGELAND, INGE  
 HAGGLOF, MAI-LISE, INGER  
 HAHN-HADJALI, KAREN, CHRISTINE  
 HAN, JUEEN, HYUNSOOK  
 HAN, SOO, NAM  
 HARDEN, EDGAR, FREDERICK  
 HARTWELL, GARY, ALAN  
 HAUGE, PRISCILLA, ANN  
 HAUGEN, LINDA  
 HAUS, BODO, GUNTER  
 HAYWOOD-FARMER, MARY  
 MARTHA  
 HEGARTY, DENIS, PATRICK  
 HELLSTROM, GUNNAR, OLOF  
 HENDERMAN, KEITH, BERTRAND  
 HENRIKSEN, KIRSTEN, LILLIAN  
 HERZOG, ERNST  
 HESSER, J., CRAIG  
 HEYMAN, ALAN, CHARLES  
 HIGGS, JUDITH, LYNN  
 HIGGS, DEREK, LESLIE  
 HIGHTOWER, BONITA  
 HO, HELAN, C  
 HO, LEO, CHI-CHEN  
 HO, STELLA, SUK YING CHEUNG  
 HOFFENBERG, PAUL, MARK  
 HOFMANN, MARGARET, ELSIEJ  
 HOLGERSON, MARIANNE  
 HOLMES, TERESA, ANN  
 HONG, JAIMES, SHU, KING  
 HONG, HARRY, YOUNG  
 HONG, FRANK