

enables the IRS to send the refund to the correct person.

*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:* Individuals or households.

*Estimated Number of Respondents:* 7,500.

*Estimated Time Per Respondent:* 43 min.

*Estimated Total Annual Burden Hours:* 5,325.

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: October 29, 1997.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

[FR Doc. 97-29172 Filed 11-3-97; 8:45 am]

BILLING CODE 4830-01-U

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Forms 8275 & 8275-R

**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 8275, Disclosure Statement and Form 8275-R, Regulation Disclosure Statement.

**DATES:** Written comments should be received on or before January 5, 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 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:* Disclosure Statement (8275) and Regulation Disclosure Statement (8275-R).

*OMB Number:* 1545-0889.

*Form Number:* Forms 8275 and 8275-R.

*Abstract:* Internal Revenue Code section 6662 imposes accuracy-related penalties on taxpayers for substantial understatement of tax liability or negligence or disregard of rules and regulations. Code section 6694 imposes similar penalties on return preparers. Regulations sections 1.6662-4(e) and (f) provide for reduction of these penalties if adequate disclosure of the tax treatment is made on Form 8275 or, if the position is contrary to a regulation, on Form 8275-R.

*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:* Individuals or households, business or other for-profit organizations, not-for-profit institutions and farms.

*Estimated Number of Responses:*

1,000,000.

*Estimated Time Per Respondent:* 3 hr., 34 min.

*Estimated Total Annual Burden Hours:* 3,560,000.

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: October 29, 1997.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

[FR Doc. 97-29173 Filed 11-3-97; 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 6039(f)

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

**ACTION:** Notice.

**SUMMARY:** This notice is provided in accordance with IRC section 6039F, as amended, by the Health Insurance Portability and Accountability Act

(HIPPA) of 1996. This listing contains the name of each individual losing United States citizenship (within the

meaning of section 6039F) with respect to whom the Secretary received

information during the quarter ending September 30, 1997.

Last name	Middle name	First name
AIYASAMI		BALACHANDLER
AMGWERD	D	JOSEF
AMSTEL		NIEUWER
ARMBRUSTER		KLAUS
BAI	MARTIN	WILLIAM II
BARBER	HWAN	STEPHEN
BATRA	HUNT	PAUL
BEARE	BALDEV	DERRICK
BELTRAN		PAUL
BERRIDGE	ARTHUR	CHRISTEL
BLUM	HERMINE-EVA	KENNETH
BOGDANOVICH	DONALD	JOSEPH
BONNICI	J	PATRICIA
BYRD		ANDREINA
CAAN	EUNICE	DURIETTA
CALHOUN	MARIA	BRIAN
CAMILLERI	KELLY	ANGEL
CARR	SAM	GISLIND
CARR	PAULUS	RAYMOND
CARTER	RENALDO	RUSSELL
CASEY	LEON	CYNTHIA
CHA	MARIE	JUNG
CHAD	JA	STANLEY
CHAMBERS	ROBERT	GORDON
CHAMPLIN	BYRON	RAYMOND
CHEAH	ALLEN	SOO-LING
CHELEDNIK		HARTMUT
CHEN	HERMANN	YEN-TSENG
CHEN	LIN	YEN-TSENG
CHEUNG	LIN	FRANKI
CHING	WING-CHOI	GENEVA
CHRONES	PUI-SUEN	JAMES
CHU	PETER	YU
CHUNG		WONHEE
CHUNG		RA ELIZABETH
CLAY	THOMAS	WILLIAM
CLOPPENBURG		NINA
COLLINS	ADAM	JASON
CONNER 3RD	PAUL	WILLIAM
CYMOREX	ANDREW	MICHAEL
CZAE	AUDREY	SONGWHA
DAHL		MARGRETHE
DALOMIAS	C	CECILLIO
DANI		GYULA
DART	BRYAN	KENNETH
DAVIS	HENRY	PAUL
DAVIS	J	LEONARD
DEMBO	SAMUEL	RON
DOWELL	CLAY	JAMES
DRISCOLL	JAMES	MARK
DUMAS	RANDOLPH	JAMES
EEG-ENRIKSEN		KAI
ELTERMAN	MORRIS	COLIN
FARIS	ANNETTE	CAROLE
FARIS JR	DALE	GERALD
FEININGER		TOMAS
FESTEJO	MILES	PETER
FORBES	B. E	CHARLES
FRANK	LEE	JAROLD
FRIEDMAN	STUART	ROBERT
FROESCH	ANDREW	THOMAS
FULGHUM	PATRICK	BERNDT
GANOTIZI		DURO
GAZIN	LEWIS	CHESTER
GESKE	ANITA	RAMONA
GETZENDANNER	EDWARDS	MARTIN
GILLESPIE	EDWARD	JAMES
GIRILLOVITCH	PAUL	VARVARA
GLASBEND-GOLD	JAY	ISADOR
GOERLICH		VINCENT

Last name	Middle name	First name
GOLDSMITH	MARKS	MAURICE
GOLMOHAMMADI		HALEH
GOUDSMIT	ANN	SARAH
GREENE	BASIL	AUDREY
GROTJOHANN	WERNER	STEPHEN
GUENIN	KIM	HEMMY
GUENTHER	RICHARD	WOLFRAM
GUTWEIN	PAULA	KUNIGUNDE
HALEY	EDITH	MICHELLE
HAN	HEI-YOUNG	GRACE
HAN	SONHUI	SUSAN
HARRIS	CHRISTOPHER	PETER
HATTON	KIM	SEHWA
HEINTZ	JOSEPH	ROBERT
HELLSTROM	OLOF	GUNNAR
HENLEY	GRACE	MICHELLE
HIGGINS	WINRIA-WAYNE-KEVIN	JOHN
HOFFMAN		MICHAEL
HONG	KYU	YOUNG
HORRY	MICHAEL	JOHN
HU	K	WENDELL
HUENNIGER	LYNN	LISA
HYDE	CARRIE	DELLA
HYON	HUI	KYONG
HYUN	GIL	DOON
JACKSON	HUI	POK
JOHNSON-HAMBLEY	KAY	BONNIE
JUN		GILJA
KAE	YOUNG	SUZIE
KANG		DONGSOO
KEAT	W	DAVID
KIM	AL-RHAN	ELLEN
KIM	INSOOK	SUSIE
KIM	SANGHYUN	PAUL
KIM	KHO	SI-MON
KIM	JUNGHO	JONATHAN
KIM	M	JENNIFER
KIM	SUNG-TAK	BRIAN
KIM	RYO	HAI
KIM	JAE	DANIEL
KIM		CHOON-WOO
KIM		SOO
KIM	YOU	SANG
KIM		DAVID
KIM		JEANNIE
KIM	YOUNG	HELEN
KIM	JAMES	JIMIN
KIM	EUI	JOHN
KIM	OK	HYON
KINDER	SUN	PYONG
KLONARIS	HELEN	KATHRYN
KNOWLES	ANN	MARGARET
KORPONAY-BALLA	MARIA	MARTA
KRAFT		SIBYL
KRAWZOW		ERICH
KWAK	MISON	
KWON		O'DAE
LAULA	PAULA	MATHILDE
LEE	WING-HONG	VINCENT
LEE	HO	SEEK
LEE	HEE-BONG	SUSAN
LEE	SAN	SANG
LEE		JOON
LEE	HUNG	SANG
LEE	KU	CHANG
LEE	HO	YOUN
LEE	KYUN	SANG
LEE		SAM
LEE	JUNG-EA	ERICA
LEE	RO	WON
LESKO	PAUL	CHRISTIAN
LEVOY	SUSANNE	CARLIN
LEWIS	ERROL	KENNETH
LEWIS	ROSE	MARILYN

Last name	Middle name	First name
LI .....	LAN .....	WEN
LII .....	.....	SHENG-YANN
LIM .....	.....	MICHAEL
LIN .....	.....	SHOU-HUI
LOGAN .....	JOHANNA .....	HERTA
LUCYK .....	VERA .....	SOPHIA
LUGO .....	MARTIN .....	REINHOLD
LUNDBERG .....	CHRISTER-ERNSTSON .....	ULF
MAASO .....	HELGE .....	JAN
MAGGE JR. ....	ANTHONY .....	JOHN
MAHONEY .....	YOUNG .....	ANDREW
MANKAD .....	NARENDRA .....	SHARVARI
MANN .....	KATHERINA .....	EMMA
MARYCZ .....	ANNE .....	ELIZABETH
MASON JR. ....	VALENTINE .....	EDWARD
MATHYSEN-GERST .....	LEONORA .....	ALEXANDRA
MC COLLOUGH .....	LYNN .....	SHARON
MC EWEN .....	THERESE .....	GEORGETTE
MCVEEN .....	HILDEGARD .....	SANDRA
MIAU .....	HSU .....	AHCHE
MOON .....	IM .....	JUNG
MOREL .....	ANN .....	LEIGH
MORRIS .....	SUE .....	DONNA
MOULTRIE JR. ....	.....	LEROY
NADEL .....	LISE .....	BARBARA
NADEL .....	.....	SARAH
NAUSSED .....	.....	MARGARETE
NIASSE .....	YVETTE .....	MICHELLE
NIENHUYS .....	JOYCE .....	DOREEN
NISSINEN .....	KETIE .....	KERTTU
OBERHARDT .....	BRANDYN .....	K.
OH .....	WHAN .....	SEUNG
OLEJAK .....	MARIE .....	HELGA
OLSON .....	ALAN .....	RICHARD
OR .....	WAI-HUNG .....	KENNETH
ORTIZ .....	COLON .....	ALBERTO
ORTIZ .....	MARIA .....	ANGELA
OYE .....	JOHAN .....	EGIL
PACKAN .....	MARIE .....	HEIDI
PAHNKE .....	HERBERT .....	HORST
PAK .....	SUK .....	JAE
PARK .....	HYON .....	DONG
PARK .....	.....	JONGSEI
PARK .....	EUN .....	KEE
PARK .....	OK .....	HYE
PERINCHIEF .....	NORTON .....	PETER
PIVIN .....	HENRY .....	LAURENT
POTTS .....	FREDERICK .....	FRANCIS
POWLES .....	BIGNOLD .....	PETER
RANDOLPH .....	F. ....	HILDEGARD
RANSOM .....	ELLEN .....	VIRGINIA
RASTALL .....	JOGE .....	RICHARD
REICHERT .....	.....	HELEN
RIGGS .....	ROBERT .....	GEORGE
RINGROSE .....	JANE .....	JO ANN
ROENGOITHYA .....	.....	VIPHANDH
ROETHLISBERGER .....	IDA .....	MARIE
ROLFE .....	DAPINE-ANDREE .....	KRISTINE
ROSE .....	.....	SILKE
ROUX .....	PIERRE .....	DOMINIQUE
ROUX .....	HENRIETTE .....	VIVIANE
SCHMIDT .....	LOU .....	MARY
SEIDEL .....	HEINZ .....	HANS
SEINE .....	SUR .....	NEUILLY
SERAMEK .....	JEANETTE .....	DEBORAH
SHIM .....	CHUL .....	JAE
SHIN .....	JUNG .....	SU
SHIU .....	HEI .....	MAN
SHORTER .....	SU .....	OK
SNATIC .....	EDGAR .....	HARRY
SO .....	CHONGWAN .....	JAMES
SON .....	.....	NICK
SRAMEK .....	.....	JOSEPH
STECHER .....	FREDERIC .....	HENRY

Last name	Middle name	First name
STEGMANN		BERND
STE-MARIE	MARIE R	LUMINA
STEWART	MARIE	URSULA
STRATMANN	LYNN	TAMRA
SUTHERLAND	MILNE	DOUGLAS
SUTHERLAND	KAY	DORIS
TANG-TRICKETT	MUN YIN	JUDY
THOUIN	DREW	GUY
TIDWELL	FRANKLIN	WILLIAM
TO	CHA	KIL
TOGAN	ZEHRA	INCI
TOJIB	IWAN-PADMAWIDJAJA	OKKY
TRIPPE	EDWARD	GEORGE
TSAI	MING-CHUNG	DANIEL
TSE	CHO-CHE	EDWARD
TURNER	MARK	LARRY
UNTERLASS	MARIE	ALETA
WACZEK-ZAPF	MARY	MARGARET
WANG	MINGLONG	ANDREW
WEST	MARIA	EVA
WEST	ENALDE	MILTON
WHEELER	MYRTLE	KRISTIN
WHITAKER	ALICIA	CYNTHIA
WONG	YU-HONG	PHILIP
WOOD	EDWARD	ROBERT
YEAGER	EMERSON	JOHN
YI		SUMI
YOON	JIN	CHRISTOPHER
YOON	ILL	KYUNG
YOON	SOOYOUNG	CHARLES
YOUNG	J.	ERIC
YU	MYUNG	JOUNG
YUN	DAVID	HEEDO
ZIEGLER		EVELYN
ZIEGLER	REITAN	TOR HAROLD
ZUNSTEIN	WILLIAM	MARK

Approved: October 21, 1997.

**Doug Rogers,**

*Project Manager, International District.*

[FR Doc. 97-29085 Filed 10-31-97; 8:45 am]

BILLING CODE 4630-01-U

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service, Treasury**

**Performance Review Board**

**AGENCY:** Internal Revenue Service.

**ACTION:** Notice of Members of Senior Executive Service Performance Review Board.

**EFFECTIVE DATE:** Performance Review Board effective October 1, 1997.

**FOR FURTHER INFORMATION CONTACT:** DiAnn Kiebler, M:ES, Room 3515, 1111 Constitution Avenue, NW, Washington, DC 20224, Telephone No. (202) 622-6320, (not a toll free number)

**SUPPLEMENTARY INFORMATION:** Pursuant to section 4314(c)(4) of the Civil Service Reform Act of 1978, the members of the Internal Revenue Service's Senior Executive Service Performance Review Board for Regional Commissioners are as follows:

James Donelson, Chief Compliance Officer  
 Arthur Gross, Associate Commissioner for Modernization/Chief Information Officer  
 David Mader, Chief, Management and Administration

This document does not meet the criteria for significant regulations set forth in paragraph 8 of the Treasury Directive appearing in the **Federal Register** for Wednesday, November 8, 1978 (43FR52122).

**Michael P. Dolan,**

*Acting Commissioner of Internal Revenue.*

[FR Doc. 97-29166 Filed 11-3-97; 8:45 am]

BILLING CODE 4830-01-U

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service, Treasury**

**Performance Review Board**

**AGENCY:** Internal Revenue Service.

**ACTION:** Notice of Members of Senior Executive Service Performance Review Board.

**EFFECTIVE DATE:** Performance Review Board effective October 1, 1997.

**FOR FURTHER INFORMATION CONTACT:**

DiAnn Kiebler, M:ES, Room 3515, 1111 Constitution Avenue, NW, Washington, DC 20224, Telephone No. (202) 622-6320, (not a toll free number).

**SUPPLEMENTARY INFORMATION:** Pursuant to section 4314(c)(4) of the Civil Service Reform Act of 1978, the members of the Internal Revenue Service's Senior Executive Service Performance Review Board for senior executives in the National Office are as follows:

James Donelson, Chief Compliance Officer

Herma Hightower, Regional Commissioner, Northeast Region

Arthur Gross, Associate Commissioner for Modernization/Chief Information Officer

David Mader, Chief, Management and Administration

Anthony Musick, Chief Financial Officer

This document does not meet the criteria for significant regulations set forth in paragraph 8 of the Treasury Directive appearing in the **Federal**