

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

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulation should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW, Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:**

*Title:* General Revision of Regulations Relating to Withholding of Tax on Certain U.S. Source Income Paid to Foreign Persons and Related Collection, Refunds and Credits; Revision of Information Reporting and Backup Withholding Regulations; and Removal of Regulations Under Part 35a and of Certain Regulations Under Income Tax Treaties.

*OMB Number:* 1545-1484.

*Regulations Project Number:* REG-242282-97 (formerly INTL-62-90; INTL-32-93; INTL-52-86; INTL-52-94).

*Abstract:* This regulation prescribes collections of information for foreign persons that received payments subject to withholding under sections 1441, 1442, 1443, or 6114 of the Internal Revenue Code. This information is used to claim foreign person status and, in appropriate cases, to claim residence in a country with which the United States has an income tax treaty in effect, so that withholding at a reduced rate of tax may be obtained at source. The regulation also prescribes collections of information for withholding agents. This information is used by withholding agents to report to the IRS income paid to a foreign person that is subject to withholding under Code sections 1441, 1442, and 1443. The regulation also requires that a foreign taxpayer claiming a reduced amount of withholding tax under the provisions of an income tax treaty must disclose its reliance upon a treaty provision by filing Form 8833 with its U.S. income tax return.

*Current Actions:* There is no change to this existing regulation.

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

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

The burden of the reporting requirements is reflected in the burden of Forms W-8BEN, W-8ECI, W-8EXP, W-8IMY, 1042, 1042S, 8233, 8833, and the income tax return of a foreign person filed for purposes of claiming a refund of tax.

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 7, 1999.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Low Income Taxpayer Clinics Grant Program: Availability of Draft Grant Application Package

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

**ACTION:** Notice.

**SUMMARY:** This document contains a Notice that the IRS has made available, for public comment, a draft of the Low Income Taxpayer Clinic Grant application package. The IRS solicits public comment in order that interested parties may present their views to the IRS prior to implementation of the new grant program during 1999. Consideration will be given to these comments before a final grant application package is adopted in Spring 1999. Copies of the draft grant application package can be downloaded from the IRS Internet site at: <http://www.irs.ustreas.gov>.

**DATES:** Submit written comments on or before February 27, 1999.

**ADDRESSES:** Send submissions to: Internal Revenue Service (Attn: LITC Grant C7-171), 5000 Ellin Road, Lanham, MD 20706. Alternatively, submit commits and data via electronic mail (e-mail) to:

\*[lowincomeclinic@ccmail.irs.gov](mailto:lowincomeclinic@ccmail.irs.gov).

**FOR FURTHER INFORMATION CONTACT:** Concerning the grant program and the submissions of comments, Eli McDavid, 202-283-0181 (not a toll free number).

**SUPPLEMENTARY INFORMATION:** Section 3601 of the IRS Restructuring and Reform Act of 1998, Public Law 105-206, added new section 7526 to the Internal Revenue Code. Section 3601 authorizes the IRS, subject to the availability of appropriated funds, to make grants to provide matching funds for the development, expansion, or continuation of qualified low income taxpayer clinics. Section 3601 authorizes the IRS to provide grants to qualified organizations that provide legal assistance to low-income taxpayers having disputes with the IRS. The IRS also may provide grants to qualified organizations that operate programs to inform individuals, for whom English is a second language, about their rights and responsibilities under the Internal Revenue Code. Copies of the draft grant application package can be downloaded from the IRS Internet site at: <http://www.irs.ustreas.gov>. The IRS is soliciting written comments on this draft grant application package on or before February 27, 1999. Consideration will be given to these comments before a final grant application package is adopted in Spring 1999.

#### Issues for Comment

The IRS invites public comments on the following issues (and any others) raised by the new grant program or draft application package:

(1) What should be considered a "nominal fee" for purposes of section 7526(b)(1)(A)(I)?

(2) How should satisfaction of the "90%/250%" income requirements contained in section 7526(b)(1)(B)(I) be determined?

(3) What should be considered in evaluating the "criteria for awards" set forth in section 7526(b)(4)?

**Deborah Butler,**

*Assistant Chief Counsel, Office of Assistant Chief Counsel (Field Service).*

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