

maintenance and purchase of services to provide information.

Dated: October 4, 1999.

**Betsy Lane,**

*Assistant Commissioner.*

[FR Doc. 99-26494 Filed 10-8-99; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Fiscal Service

### Financial Management Service

#### Proposed Collection of Information: Electronic Transfer Account (ETA<sup>SM</sup>) Financial Agency Agreement

**AGENCY:** Financial Management Service, Fiscal Service, Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Financial Management Service, 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 a continuing information collection. By this notice, the Financial Management Service solicits comments concerning the form "ETA<sup>SM</sup> Financial Agency Agreement."

**DATES:** Written comments should be received on or before December 13, 1999.

**ADDRESSES:** Direct all written comments to Financial Management Service, Programs Branch, Room 144, 3700 East-West Highway, Hyattsville, MD 20782.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form(s) and instructions should be directed to the Director, Cash Management Policy and Planning Division, Financial Management Service, 401-14th Street, SW, Washington, DC 20227, (202) 874-6590.

**SUPPLEMENTARY INFORMATION:** Pursuant to the Paperwork Reduction Act of 1995 (44 U.S.C. 3506(c)(2)(A)), the Financial Management Service solicits comments on the collection of information described below.

*Title:* ETA<sup>SM</sup> Financial Agency Agreement.

*OMB Number:* 1510-0073.

*Form Number:* FMS-111.

*Abstract:* This agreement is necessary to collect information on the number of ETAs<sup>SM</sup> that are opened and closed on a monthly basis for purposes of payment of account set up fees to financial institutions providing ETAs<sup>SM</sup> and for general program evaluation.

*Current Actions:* Extension of currently approved collection.

*Type of Review:* Regular.

*Affected Public:* Financial institutions that offer the ETA<sup>SM</sup>.

*Estimated Number of Respondents:* 1500 (12 forms a yr.).

*Estimated Time Per Respondent:* 2 hours.

*Estimated Total Annual Burden Hours:* 36,000.

*Comments:* Comments submitted in response to this notice will be summarized and/or included in the request for Office of Management and Budget 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.

Dated: October 4, 1999.

**Betsy Lane,**

*Assistant Commissioner.*

[FR Doc. 99-26495 Filed 10-8-99; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[REG-248770-96]

#### Proposed Collection; Comment Request for Regulation Project

**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 an existing final regulation, REG-248770-96 [TD 8725], Miscellaneous Sections

Affected by the Taxpayer Bill of Rights 2 and the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (§ 301.7430-2(c)).

**DATES:** Written comments should be received on or before December 13, 1999 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5244, 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 5242, 1111 Constitution Avenue NW., Washington, DC 20224.

#### SUPPLEMENTARY INFORMATION:

*Title:* Miscellaneous Sections Affected by the Taxpayer Bill of Rights 2 and the Personal Responsibility and Work Opportunity Reconciliation Act of 1996.

*OMB Number:* 1545-1356.

*Regulation Project Number:* REG-248770-96.

*Abstract:* Under Internal Revenue Code section 7430 a prevailing party may recover the reasonable administrative or litigation costs incurred in an administrative or civil proceeding that relates to the determination, collection, or refund of any tax, interest, or penalty. Section 301.7430-2(c) of the regulation provides that the IRS will not award administrative costs under section 7430 unless the taxpayer files a written request in accordance with the requirements of the regulation.

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

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

*Affected Public:* Individuals or households, business or other for-profit organizations, not-for-profit institutions, farms, and the Federal government.

*Estimated Number of Respondents:* 38.

*Estimated Time Per Respondent:* 2 hours, 16 minutes.

*Estimated Total Annual Burden Hours:* 86.

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 5, 1999.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

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