

DEPARTMENT OF THE TREASURY**Internal Revenue Service**

[EE-81-88]

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, EE-81-88 (TD 8599), Deductions for Transfers of Property (§ 1.83-6(a)).

DATES: Written comments should be received on or before December 11, 2000 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 information collection should be directed to Larnice Mack, (202) 622-3179, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Deductions for Transfers of Property.

OMB Number: 1545-1448.

Regulation Project Number: EE-81-88.

Abstract: Section 1.83-6(a) of the regulation provides that when property is transferred in connection with the performance of services, the recipient of service may claim a deduction for the amount included as compensation in the gross income of the service provider. The service provider will be deemed to have included an amount in gross income if the service recipient provides a timely Form W-2 or 1099, as appropriate.

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, and farms.

The estimated annual burden of reporting will be reflected in the reporting burden for Forms W-2 and 1099-MISC.

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 4, 2000.

Garrick R. Shear,

IRS Reports Clearance Officer.

[FR Doc. 00-26216 Filed 10-11-00; 8:45 am]

BILLING CODE 4830-01-U

DEPARTMENT OF THE TREASURY**Internal Revenue Service****Open Meeting of Citizen Advocacy Panel, Brooklyn District****AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Notice.

SUMMARY: An open meeting of the Brooklyn District Citizen Advocacy Panel will be held in Brooklyn, New York.

DATES: The meeting will be held Thursday, November 16, 2000.

FOR FURTHER INFORMATION CONTACT: Eileen Cain at 1-888-912-1227 or 718-488-3555.

SUPPLEMENTARY INFORMATION: Notice is hereby given pursuant to Section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988) that an operational meeting of the Citizen Advocacy Panel will be held Thursday, November 16, 2000, 6:00 p.m. to 9:20 p.m. at the Internal Revenue Service Brooklyn Building located at 625 Fulton Street, Brooklyn, NY 11201. For more information or to confirm attendance, notification of intent to attend the meeting must be made with Eileen Cain. Mrs. Cain can be reached at 1-888-912-1227 or 718-488-3555. The public is invited to make oral comments from 8:30 p.m. to 9:00 p.m. on Thursday, November 16, 2000. Individual comments will be limited to 5 minutes. If you would like to have the CAP consider a written statement, please call 1-888-912-1227 or 718-488-3555, or write Eileen Cain, CAP Office, P.O. Box R, Brooklyn, NY 11201.

The Agenda will include the following: various IRS issues.

Note: Last minute changes to the agenda are possible and could prevent effective advance notice.

Dated: October 5, 2000.

M. Cathy Vanhorn,

Director, CAP, Communications & Liaison, Taxpayer Advocate Service.

[FR Doc. 00-26205 Filed 10-11-00; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY**Internal Revenue Service****Open Meeting of Citizen Advocacy Panel, Pacific-Northwest District****AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Notice.

SUMMARY: An open meeting of the Pacific-Northwest Citizen Advocacy Panel will be held in Olympia, Washington.

DATES: The meeting will be held Friday, November 17, 2000 and Saturday, November 18, 2000.

FOR FURTHER INFORMATION CONTACT: Judi Nicholas at 1-888-912-1227 or 206-220-6096.

SUPPLEMENTARY INFORMATION: Notice is hereby given pursuant to Section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988) that an open meeting of the Citizen Advocacy Panel will be held Friday, November 17, 2000, 8:30 a.m. to 4:30

p.m. at the John L. O'Brien Bldg, Capitol Campus, Olympia, Washington 98501 and Saturday, November 18, 2000, 9:00 a.m. to Noon at the Phoenix Inn, Phoenix Room, 415 Capitol Way N, Olympia, Washington 98501. The public is invited to make oral comments. Individual comments will be limited to 10 minutes. If you would like to have the CAP consider a written statement, please call 1-888-912-1227 or 206-220-6096, or write Judi Nicholas, CAP Office, 915 2nd Avenue, Room 442, Seattle, WA 98174. Due to limited conference space, notification of intent to attend the meeting must be made with Judi Nicholas. Ms. Nicholas can be reached at 1-888-912-1227 or 206-220-6096.

The Agenda will include the following: Various IRS issue updates.

Note: Last minute changes to the agenda are possible and could prevent effective advance notice.

Dated: October 5, 2000.

M. Cathy Vanhorn,

Director, CAP, Communications & Liaison, Taxpayer Advocate Service.

[FR Doc. 00-26206 Filed 10-11-00; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Privacy Act of 1974: Computer Matching Program

AGENCY: Internal Revenue Service, Treasury.

ACTION: Notice of matching program.

SUMMARY: Pursuant to section 552a(e)(12) of the Privacy Act of 1974, as amended, and the Office of Management and Budget (OMB) Guidelines on the Conduct of Matching Programs, notice is hereby given of the conduct of the Internal Revenue Service Disclosure of Information to Federal, State and Local Agencies (DIFSLA) Computer Matching Program.

EFFECTIVE DATE: This notice will be effective November 13, 2000.

ADDRESSES: Inquiries may be mailed to the Director, Governmental Liaison and Disclosure, Internal Revenue Service, 1111 Constitution Ave., NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: D.G. Lee, Project Manager, Office of Governmental Liaison, Internal Revenue Service, 202-622-3941.

SUPPLEMENTARY INFORMATION: The notice of the matching program was last published on August 11, 1998, at 63 FR 42908. Members of the public desiring

specific information concerning an ongoing matching activity may request a copy of the agreement at the address provided above.

Purpose: The purpose of this program is to prevent or reduce fraud and abuse in certain federally assisted benefit programs while protecting the privacy interest of the subjects of the match. Information is disclosed by the Internal Revenue Service only for the purpose of, and to the extent necessary in, determining eligibility for, and/or the correct amount of, benefits for individuals applying for or receiving certain benefit payments.

Authority: In accordance with section 6103(l)(7) of the Internal Revenue Code (IRC) of 1986, the Secretary shall, upon written request, disclose current return information from returns with respect to unearned income from the Internal Revenue Service files to any Federal, State, or local agency administering a program listed below:

(i) A State program funded under part A of title IV of the Social Security Act;

(ii) Medical assistance provided under a State plan approved under title XIX of the Social Security Act;

(iii) Supplemental security income benefits under title XVI of the Social Security Act, and federally administered supplementary payments of the type described in section 1616(a) of such Act (including payments pursuant to an agreement entered into under section 212(a) of Public Law 93-66);

(iv) Any benefits provided under a State plan approved under title I, X, XIV, or XVI of the Social Security Act (as those titles apply to Puerto Rico, Guam, and the Virgin Islands);

(v) Unemployment compensation provided under a State law described in section 3304 of the Internal Revenue Code;

(vi) Assistance provided under the Food Stamp Act of 1977;

(vii) State-administered supplementary payments of the type described in section 1616(a) of the Social Security Act (including payments pursuant to an agreement entered into under section 212(a) of Public Law 93-66);

(viii)(I) Any needs-based pension provided under Chapter 15 of title 38, United States Code, or under any other law administered by the Secretary of Veterans Affairs;

(II) Parents' dependency and indemnity compensation provided under section 1315 of title 38, United States Code;

(III) Health-care services furnished under sections 1710(a)(2)(G) (formerly 1710(a)(1)(I)), 1710(a)(3) (formerly

1710(a)(2)), 1710(b) and 1712(a)(2)(B) of USC title 38; and

(ix) Any housing assistance program administered by the Department of Housing and Urban Development that involves initial and periodic review of an applicant's or participant's income, except that return information may be disclosed under this clause only on written request by the Secretary of Housing and Urban Development and only for use by officers and employees of the Department of Housing and Urban Development with respect to applicants for and participants in such programs.

Name of recipient agency: Internal Revenue Service.

Categories of records covered in the match: Internal Revenue Service Wage and Information Returns Processing File (Treas./IRS System 22.061 (IRP)) for the latest tax year. This file contains information returns (e.g., Forms 1099-DIV, 1099-INT and W-2G) filed by payers of income.

Name of source agencies and categories of records covered in the match:

A. Federal agencies expected to participate and their Privacy Act systems of records are:

1. Department of Housing and Urban Development: Real Estate Assessment Center—Tenant Eligibility Verification Files, HUD/REAC-1;
2. Department of Veterans Affairs: Veterans Benefits Administration—Compensation, Pension, Education and Rehabilitation Records, 58 VA 21/22, and Veterans Health Administration—Patient Medical Records—VA, 24VA136;
3. Social Security Administration: Office of Program Benefits Policy—Supplemental Security Record (SSR), HHS/SSA/OSR 90-60-0103.

B. State agencies expected to participate using nonfederal records are:

1. Alabama Department of Human Resources
2. Alabama Medicaid Agency
3. Alaska Department of Health and Social Services
4. Arizona Department of Economic Security
5. Arizona Health Care Cost Containment System
6. Arkansas Department of Human Services
7. California Department of Social Services
8. Colorado Department of Human Services
9. Connecticut Department of Social Services
10. Delaware Health and Social Services