

use Form 8833 to disclose that position. The form may also be used to make the treaty-based return position disclosure required by regulation § 301.7701(b)-7(b) for "dual resident" taxpayers.

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 and individual or households.

Estimated Number of Respondents: 6,000.

Estimated Time Per Respondent: 6 Hours, 25 minutes.

Estimated Total Annual Burden Hours: 38,460.

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: March 13, 2001.

Garrick R. Shear,

IRS Reports Clearance Officer.

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BILLING CODE 4830-01-P

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, April 26, 2001.

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, April 26, 2001, 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 9:20 p.m. on Thursday, April 26, 2001.

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: March 20, 2001.

Cathy VanHorn,

Director, Citizen Advocacy Panel (CAP), Communication and Liaison.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

[Delegation Order No. 262 (Rev. 1)]

Delegation of Authority

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Delegation of Authority.

SUMMARY: Pre-filing Agreements for Large and Mid-Size Business Taxpayers.

EFFECTIVE DATE: March 3, 2001.

FOR FURTHER INFORMATION CONTACT:

Gerald W. Reese, Director, Pre-Filing & Technical Guidance, Large and Mid-Size Business, LM:PFT, IRS, New Mint Bldg, M-3-425, 1111 Constitution Ave, NW., Washington DC 20224, (202) 283-8280 (not a toll-free call), *Gerald.Reese@irs.gov*

Order Number 262 (Rev. 1)

Pre-filing Agreements for Large and Mid-Size Business Taxpayers

Summary: The authority of the Commissioner of Internal Revenue to enter into a written agreement with any person relating to that person's liability for any Internal Revenue tax for any taxable period ending prior to or subsequent to the date of such agreement is delegated as described below.

Authority: To enter into and approve pre-filing agreements, which are described in Rev. Proc. 2001-22 (and any successor Revenue Procedure), and to enter into and approve agreements remaining in process under Notice 2000-12, if any. This does not include the authority to set aside any pre-filing agreement.

Delegated to: Commissioner and Deputy Commissioner, Large and Mid-Size Business (LMSB); LMSB Industry Directors; and LMSB Directors of Field Operations.

Redelegation: This authority shall not be redelegated.

Sources of Authority: 26 CFR 301.7121-1(a).

This order supersedes Delegation Order 262 effective February 10, 2000 (as amended). To the extent that authority previously exercised consistent with this Order may require ratification, it is hereby approved and ratified.

Dated: March 3, 2001.

Robert E. Wenzel,

Deputy Commissioner of Internal Revenue.

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