

this voluntary compliance program and prescribed the filing of Form 10001 to request a closing agreement.

Respondents: Not-for-profit institutions, State, Local or Tribal Government.

Estimated Number of Respondents: 100.

Estimated Burden Hours Per Respondent: 3 hours.

Frequency of Response: Other (one-time).

Estimated Total Reporting Burden: 300 hours.

Clearance Officer: Glenn Kirkland, (202) 622-3428, Internal Revenue Service, Room 6411-03, 1111 Constitution Avenue, NW, Washington, DC 20224.

OMB Reviewer: Joseph F. Lackey, Jr., (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,

Departmental PRA Clearance Officer.

[FR Doc. 02-27578 Filed 10-29-02; 8:45 am]

BILLING CODE 4830-01-P

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, Pub. L. 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 30, 2002, to be assured of consideration.

ADDRESSES: Direct all written comments to Glenn Kirkland, Internal Revenue Service, room 6411, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the regulation should be directed to Larnice Mack (202) 622-3179, or through the internet (*Larnice.Mack@irs.gov*), Internal Revenue Service, room 6407, 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, and 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 23, 2002.

Glenn Kirkland,

IRS Reports Clearance Officer.

[FR Doc. 02-27634 Filed 10-29-02; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Open Meeting of the Area 1 Taxpayer Advocacy Panel (Including the States of New York, Connecticut, Massachusetts, Rhode Island, New Hampshire, Vermont and Maine)

ACTION: Notice.

SUMMARY: An open meeting of the Area 1 Taxpayer Advocacy Panel will be conducted in Providence, Rhode Island.

DATES: The meeting will be held Saturday, November 9, 2002.

FOR FURTHER INFORMATION CONTACT: Marisa Knispel at 1-888-912-1227, or 718-488-3557.

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 Area 1 Taxpayer Advocacy Panel will be held Saturday, November 9, 2002, from 10 am to 2 pm EST at the Rhode Island Hospital Campus, Ambulatory Patient Center, 593 Eddy Street, 9th floor, Providence, RI 02903. Due to limited conference space, notification of intent to attend the meeting must be made in advance with Marisa Knispel.

Mrs. Knispel may be reached at 1-888-912-1227 or 718-488-3557. The public is invited to make oral comments from 10 am to 2 pm on Saturday, November 9, 2002. Individual comments will be limited to 5 minutes. If you would like to have the TAP consider a written statement, please call 1-888-912-1227 or 718-488-3557, or write Marisa Knispel, TAP Office, PO 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 22, 2002.

Cathy VanHorn,

Director, Communication and Liaison.

[FR Doc. 02-27637 Filed 10-29-02; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF TREASURY

Internal Revenue Service

Request for Nominations to Advisory Committee on Tax Exempt and Government Entities

AGENCY: Internal Revenue Service (IRS); Tax Exempt and Government Entities Division.

ACTION: Notice.

SUMMARY: The Internal Revenue Service (IRS) is requesting nominations for members to serve on the Advisory Committee on Tax Exempt and Government Entities (ACT). Nominations will be accepted for the following vacancies which will occur in June 2003: two employee plans; two exempt organizations; two government entities. To ensure appropriate balance of membership, final selection from qualified candidates will be determined based on experience, qualifications, and other expertise.

DUE DATE: Written nominations must be received on or before November 29, 2002.

APPLICATION: Nominations should include name; other name(s) used and date(s) (required for FBI check); date of birth (required for FBI check); city and state of birth (required for FBI check); current address; telephone and fax numbers; and E-mail address, if any.

ADDRESSES: Send all applications to: Steven Pyrek, Director, TE/GE Communications and Liaison, 1111 Constitution Ave., NW.—T:CL Penn Bldg, Washington, DC 20224; Fax: (202) 283-9956 (not a toll-free number); E-mail: steve.j.pyrek@irs.gov.

FOR FURTHER INFORMATION CONTACT: Rick Trevino, (202) 283-9950 (not a toll-free number), or by e-mail at rick.trevino@irs.gov.

SUPPLEMENTARY INFORMATION: The Advisory Committee on Tax Exempt and Government Entities (ACT), governed by the Federal Advisory Committee Act, Pub. L. 92-463, is an organized public forum for discussion of relevant employee plans, exempt

organizations, tax-exempt bonds, and state, local, and Indian tribal government issues between officials of the IRS and representatives of the above communities. The ACT also enables the IRS to receive regular input with respect to the development and implementation of IRS policy concerning these communities. ACT members present the interested public's observations about current or proposed IRS policies, programs, and procedures, as well as suggest improvements.

ACT members shall be appointed by the Secretary of the Treasury and shall serve for two-year terms. Terms can be extended in one-year increments, not to exceed two years. ACT members will not be paid for their time or services. ACT members will be reimbursed for their travel-related expenses to attend working sessions and public meetings, in accordance with 5 U.S.C. 5703.

The Secretary of the Treasury invites those individuals, organizations, and groups affiliated with employee plans, exempt organizations, tax-exempt bonds, and state, local or Indian tribal governments, to nominate individuals for membership on the ACT. Nominations should describe and document the proposed member's qualifications for membership on the ACT. Nominations should also specify the vacancy for which they wish to be considered. The Secretary seeks a diverse group of members representing a broad spectrum of persons experienced in employee plans, exempt organizations, tax-exempt bonds, and state, local or Indian tribal governments.

Nominees must go through a clearance process before selection by the Secretary of the Treasury. In accordance with Department of the Treasury Directive 21-03, the clearance process includes, among other things, pre-appointment and annual tax checks, and a Federal Bureau of Investigation criminal and subversive name check and security clearance.

Dated: October 24, 2002.

Steven J. Pyrek,

Designated Federal Official, Tax Exempt and Government Entities Division, Internal Revenue Service.

[FR Doc. 02-27635 Filed 10-29-02; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Open Meeting of Taxpayer Advocacy Panel, E-Filing Issue Committee

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: A telephone meeting of the Taxpayer Advocacy Panel will be held on November 14, 2002.

DATES: The meeting will be held Thursday, November 14, 2002, from 3 p.m. to 5 p.m. Eastern Daylight Time.

FOR FURTHER INFORMATION CONTACT: Mary Ann Delzer at 1-888-912-1227, or 414-297-1604.

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 Taxpayer Advocacy Panel (TAP) will be held by telephone on Thursday, November 14, 2002, from 3 p.m. to 5 p.m. Eastern Daylight Time. The Taxpayer Advocacy Panel is soliciting public comment, ideas, and suggestions on improving customer service at the Internal Revenue Service. You can submit written comments to the panel by faxing to (414) 297-1623, or by mail to Taxpayer Advocacy Panel, Mail Stop 1006 MIL, 310 West Wisconsin Avenue, Milwaukee, WI 53203-2221. Public comments will also be welcome during the meeting. Please contact Mary Ann Delzer at 1-888-912-1227, or 414-297-1604 for dial-in information. The Agenda will include the following: Future meeting planning and discussion of E-file use by small businesses.

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

Dated: October 21, 2002.

Cathy Vanhorn,

Director, Communication and Liaison.

[FR Doc. 02-27636 Filed 10-29-02; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Open Meeting of Taxpayer Advocacy Panel, Area Four

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: A telephone meeting of the Taxpayer Advocacy Panel will be held on November 18, 2002.

DATES: The meeting will be held Monday, November 18, 2002, from 11 a.m. to 1 p.m. Central Time.

FOR FURTHER INFORMATION CONTACT: Mary Ann Delzer at 1-888-912-1227, or 414-297-1604.

SUPPLEMENTARY INFORMATION: Notice is hereby given pursuant to section