

Title: Substantiation Requirement for Certain Contributions.

OMB Number: 1545-1431.

Regulation Project Number: IA-74-93 (Final).

Abstract: These regulations provide that, for purposes of substantiation for certain charitable contributions, consideration does not include *de minimis* goods or services. It also provides guidance on how taxpayers may satisfy the substantiation requirement for contributions of \$250 or more.

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, and non-profit institutions.

Estimated Number of Respondents: 16,000.

Estimated Time Per Respondent: 3 hours, 13 minutes.

Estimated Total Annual Burden Hours: 51,500.

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: January 21, 2003.

Glenn Kirkland,

IRS Reports Clearance Officer.

[FR Doc. 03-2067 Filed 1-28-03; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Quarterly Publication of Individuals, Who Have Chosen to Expatriate, as Required by Section 6039G

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: This notice is provided in accordance with IRC section 6039G, as amended, by the Health Insurance Portability and Accountability Act (HIPAA) of 1996. This listing contains the name of each individual losing United States citizenship (within the meaning of section 877(a)) with respect to whom the Secretary received information during the quarter ending December 31, 2002.

LNAME	FNAME	MNAME
Andersen	Inger	Marie
Aslet	Peter	M
Baca	Susan	Berry
Blank	Chip	
Bodmer	Philip	Daniel
Brands	Marcus	A
Brecelnick	Natalie	Ann
Bromberg	Ruth	
Budd	Sandra	Alice
Buschina	Magdalena	
Cabatuando	Antonio	Miranda
Chiarizia	Anita	Ulack
Chung	Edwin	
Doroski	Mark	Joseph
Doroski	Cheryl	Marie
Ernst	Joan	Claudia
Fisher	Jonathan	Asher
Fisher	Mina	
Fok	Helen	Hsi Lin
Fontaine(aka Rene Joseph Sylvio Fontain)	Joseph	Rene Sylvio
Foo	Robert	Sung Ting
Fraser	Anthony	A
Freeman	Gunhild	B.
Fung	Amy	Pik-Mei
Gaib	Connie	Sue
Gill	Gwendolyn	Jeanne
Gilman	Andrew	Curtis
Goodwin Jr	Gilbert	Lenell
Grabo	Anders	P
Greene Jr	Charles	Sheldon
Hallyday	David	
Hart	Linda	Joan
Hoffmann	Eric	Christian
Husar	Lubomyr	
Ito	Mark	Kenichiro
Jastrow	Lee	
Jeffrey	Lisa	Claire

LNAME	FNAME	MNAME
Kabe	Noriko	
Keneally	Kristina	Kersch
Kent	Yasuko	N
Kubo	Katsuyuki	
Kusharsky	Alexander	
Kwon	Lana	
Lee	Ericka	Jong
Lee	Choohe	
Lehnert	Colleen	Dione
Lengyel	Alice	Wolf
Lin	Heng-yeh	
Lubsesn	Sigismundus	
MacDougall	Lorna	Grace
Machon	Stephen	Charles
Matsubishi	Shuko	
Matthews	Janet	Elizabeth
McNicol	Sharon-Ann	Arlene
Oskanian	Vartan	
Ozols	Ivars	Juris
Paegle	Vaira	
Paleg	Leslie	Godell
Pecherek	Craig	Matthew
Piantedosi	Domenica	
Pilch	Jozef	
Poulsen	Poul	
Robertson	James	Vincent
Rosenberg	Michael	M.
Rothmund	Virginia	
Sasson	Diane	Claude
Scheid	Katrin	Anja
Sen (aka Amita Mukherjee & Amita Ray)	Amita	
Shimakawa	Hiroyuki	
Sim	Richard	G
Simon	Robert	Samuel
Sinclair Jr.	Merle	Elwood
Sirois	Claudia	Nancy
Skierka	Alice	May
Smith	Scott	Leon
Smith	Gregg	Alan
Speck	Paul	Theodore
Speck	Barbara	Jean
Speck	Matthew	Ernest
Speck	Daniel	Anthony
Steinbock	Rachel	
Strassler	Ronald	Philip
Strecher	Sabine	
Tesluk	Timothy	Michael
Thompson	Kirsten	Deborah
Trezise	John	Adrian
Turdo	Rino	Bennie
Usleber	Gudrun	
Vahey	Grainne	Cuffe
Warne	Robert	Denis
Weston	Jennie	Fairbanks
Wong	Yuk	W.
Xu	Yanping	
Yue Gee Fung	Daniel	Kenneth
Yun	Theresa	Heeyul
Zisseron	Warren	
Zisseron	Marilynn	
Zyner	Leanne	Frances
Zyner	Grzegorz	Bogulsaw

Dated: January 13, 2003.

Samuel Brown,

*Team Manager—Examination Operation,
Philadelphia Compliance Services.*

[FR Doc. 03-2068 Filed 1-28-03; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

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

AGENCY: Internal Revenue Service (IRS),
Treasury.

ACTION: Notice.

SUMMARY: An open meeting of the
Taxpayer Advocacy Panel, E-Filing
Issue Committee will be conducted (via
teleconference).

DATES: The meeting will be held
Thursday, March 13, 2003.

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, E-Filing Issue
Committee will be held Thursday,
March 13, 2003, from 2 p.m. central
time to 3 p.m. central standard time via
a telephone conference call. 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,
Stop1006MIL, 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: Various IRS issues.

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

Dated: January 23, 2003.

Deryle Temple,

Director, Taxpayer Advocacy Panel.

[FR Doc. 03-2070 Filed 1-28-03; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Open Meeting of the Area 5 Taxpayer Advocacy Panel (Including the States of Iowa, Kansas, Minnesota, Missouri, Nebraska, North Dakota, Oklahoma, South Dakota, and Texas)

AGENCY: Internal Revenue Service (IRS),
Treasury.

ACTION: Notice.

SUMMARY: An open meeting of the Area
5 Taxpayer Advocacy Panel will be
conducted (via teleconference).

DATES: The meeting will be held
Monday, March 10, 2003.

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 Area 5
Taxpayer Advocacy Panel will be held
Monday, March 10, 2003, from 2:30 to
3:30 p.m. Central standard time via
a telephone conference call. 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,
Stop1006MIL, 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 more information.

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: January 23, 2003.

Deryle Temple,

Director, Taxpayer Advocacy Panel.

[FR Doc. 03-2071 Filed 1-28-03; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Open Meeting of the Area 4 Taxpayer Advocacy Panel (Including the States of Illinois, Indiana, Kentucky, Michigan, Ohio, West Virginia, and Wisconsin)

AGENCY: Internal Revenue Service (IRS),
Treasury.

ACTION: Notice.

SUMMARY: An open meeting of the Area
4 Taxpayer Advocacy Panel will be
conducted (via teleconference).

DATES: The meeting will be held
Wednesday, March 5, 2003.

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 Area 4
Taxpayer Advocacy Panel will be held
Wednesday, March 5, 2003, from 11
a.m. central time to noon central
standard time via a telephone
conference call. 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, Stop1006MIL, 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: various IRS issues.

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

Dated: January 23, 2003.

Deryle Temple,

Director, Taxpayer Advocacy Panel.

[FR Doc. 03-2072 Filed 1-28-03; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Open Meeting of the Joint Committee of the Taxpayer Advocacy Panel

AGENCY: Internal Revenue Service (IRS),
Treasury.

ACTION: Notice.

SUMMARY: An open meeting of the Joint
Committee of the Taxpayer Advocacy
Panel will be conducted via
teleconference.

DATES: The meeting will be held
Tuesday, February 18, 2003.

FOR FURTHER INFORMATION CONTACT:
Barbara Toy at 1-888-912-1227, or
414-297-1611.

SUPPLEMENTARY INFORMATION: Notice is
hereby given pursuant to section
10(a)(2) of the Federal Advisory
Committee Act, 5 U.S.C. App. (1988)