

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: September 8, 2003.

**Glenn Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. 03-23472 Filed 9-12-03; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[T.D. 8418]

#### 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, T.D. 8418, Arbitrage Restrictions on Tax-exempt Bonds (§§ 1.148-1, 1.148-2, 1.148-3, 1.148-4, 1.148-5, 1.148-6, 1.148-7, 1.148-8, and 1.148-11).

**DATES:** Written comments should be received on or before November 14, 2003 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 information collection should be directed to Allan Hopkins, at (202) 622-6665, or at Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet, at [Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov).

**SUPPLEMENTARY INFORMATION:** *Title:* Arbitrage Restrictions on tax-exempt Bonds.

*OMB Number:* 1545-1098.

*Regulation Project Number:* T.D. 8418.

*Abstract:* This regulation requires state and local governmental issuers of tax-exempt bonds to rebate arbitrage profits earned on nonpurpose investments acquired with the bond proceeds. Issuers are required to submit a form with the rebate. The regulations provide for several elections, all of which must be in writing.

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

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

*Affected Public:* State, local, or tribal governments, and not-for-profit institutions.

*Estimated Number of Respondents:* 3,100.

*Estimated Time Per Respondent:* 2 hours, 45 minutes

*Estimated Total Annual Burden*

*Hours:* 8,550.

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: September 9, 2003.

**Glenn Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. 03-23473 Filed 9-12-03; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Open Meeting of the Wage & Investment Earned Income Tax Credit Issue Committee of the Taxpayer Advocacy Panel

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice.

**SUMMARY:** An open meeting of the Wage & Investment Earned Income Tax Credit Issue Committee of the Taxpayer Advocacy Panel will be conducted.

**DATES:** The meeting will be held Friday, October 3, 2003 from 1 pm EDT to 4:30 pm EDT.

**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 Wage & Investment Earned Income Tax Credit Issue Committee of the Taxpayer Advocacy Panel will be held Friday, October 3, 2003, from 1 pm EDT to 4:30 pm EDT at Grand Hyatt Hotel, 1000 H Street, NW., Washington, DC. The Taxpayer Advocacy Panel is soliciting public comments, ideas and suggestions on improving customer service at the

Internal Revenue Service. Written comments will be accepted by mail. 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, 10 Metro Tech Center, 624 Fulton Street, Brooklyn, NY 11201. Mrs. Knispel can be reached at 1-888-912-1227 or 718-488-3557. The agenda will include various IRS issues.

Dated: September 5, 2003.

**Tersheia Carter,**

*Acting Director, Taxpayer Advocacy Panel.*

[FR Doc. 03-23467 Filed 9-12-03; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Open Meeting of the Wage & Investment Reducing Taxpayer Burden (Notices) Issue Committee of the Taxpayer Advocacy Panel

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice.

**SUMMARY:** An open meeting of the Wage & Investment Reducing Taxpayer Burden (Notices) Issue Committee of the Taxpayer Advocacy Panel will be conducted.

**DATES:** The meeting will be held Friday, October 3, 2003 from 1 p.m. EDT to 4:30 p.m. EDT.

**FOR FURTHER INFORMATION CONTACT:** Sallie Chavez at 1-888-912-1227, or (954) 423-7979.

**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 Wage & Investment Reducing Taxpayer Burden (Notices) Issue Committee of the Taxpayer Advocacy Panel will be held Friday, October 3, 2003, from 1 p.m. EDT to 4:30 p.m. EDT at Grand Hyatt Hotel, 1000 H Street, NW., Washington, DC. The Taxpayer Advocacy Panel is soliciting public comments, ideas and suggestions on improving customer service at the Internal Revenue Service. Written comments will be accepted by mail. If you would like to have the TAP consider a written statement, please call 1-888-912-1227 or 954-423-7979, or write Sallie Chavez, TAP Office, 1000 South Pine Island Road, Suite 340, Plantation, FL 33324. Ms. Chavez can be reached at 1-888-912-1227 or (954) 423-7979. The agenda will include various IRS issues.

Dated: September 5, 2003.

**Tersheia Carter,**

*Acting Director, Taxpayer Advocacy Panel.*

[FR Doc. 03-23468 Filed 9-12-03; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Open Meeting of the Small Business/Self-Employed Compliance Issues Schedule C Non-Filers of the Taxpayer Advocacy Panel

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice.

**SUMMARY:** An open meeting of the Small Business/Self-Employed Compliance Issue Schedule C Non-Filers of the Taxpayer Advocacy Panel will be conducted. The Taxpayer Advocacy Panel is soliciting public comments, ideas and suggestions on improving customer service at the Internal Revenue Service.

**DATES:** The meeting will be held Friday, October 3, 2003 from 1:30 p.m. e.d.t. to 5 p.m. e.d.t.

**FOR FURTHER INFORMATION CONTACT:** Mary Peterson O'Brien at 1-888-912-1227, or (206) 220-6098.

**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 Small Business/Self-Employed Compliance Issue Schedule C Non-Filers of the Taxpayer Advocacy Panel will be held Friday, October 3, 2003, from 1:30 p.m. e.d.t. to 5 p.m. e.d.t. at Grand Hyatt Hotel, 1000 H Street, NW., Washington, DC. Written comments will be accepted by mail. If you would like to have the TAP consider a written statement, please call 1-888-912-1227 or 206-220-6098, or write Mary Peterson O'Brien, TAP Office, 915 Second Avenue Stop W-406, Seattle, WA 98174. Mrs. Peterson O'Brien can be reached at 1-888-912-1227 or 206-220-6098. The agenda will include various IRS issues.

Dated: September 5, 2003.

**Tersheia Carter,**

*Acting Director, Taxpayer Advocacy Panel.*

[FR Doc. 03-23474 Filed 9-12-03; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Open Meeting of the Small Business/Self-Employed Reducing Taxpayer Burden Payroll Taxes of the Taxpayer Advocacy Panel

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice.

**SUMMARY:** An open meeting of the Small Business/Self-Employed Reducing Taxpayer Burden Payroll Taxes of the Taxpayer Advocacy Panel will be conducted. The Taxpayer Advocacy Panel is soliciting public comments, ideas and suggestions on improving customer service at the Internal Revenue Service.

**DATES:** The meeting will be held Friday, October 3, 2003 from 1:30 p.m. e.d.t. to 5 p.m. e.d.t.

**FOR FURTHER INFORMATION CONTACT:** Mary Peterson O'Brien at 1-888-912-1227, or 206-220-6098.

**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 Small Business/Self-Employed Reducing Taxpayer Burden Payroll Taxes of the Taxpayer Advocacy Panel will be held Friday, October 3, 2003, from 1:30 p.m. e.d.t. to 5 p.m. e.d.t. at Grand Hyatt Hotel, 1000 H Street, NW., Washington, DC. Written comments will be accepted by mail. If you would like to have the TAP consider a written statement, please call 1-888-912-1227 or 206-220-6098, or write Mary Peterson O'Brien, TAP Office, 915 Second Avenue Stop W-406, Seattle, WA 98174. Mrs. Peterson O'Brien can be reached at 1-888-912-1227 or 206-220-6098. The agenda will include various IRS issues.

Dated: September 5, 2003.

**Tersheia Carter,**

*Acting Director, Taxpayer Advocacy Panel.*

[FR Doc. 03-23475 Filed 9-12-03; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Open Meeting of the Ad Hoc Committee of the Taxpayer Advocacy Panel

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice.