

[FR Doc. 04-10549 Filed 5-10-04; 8:45 am]

BILLING CODE 4810-02-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Revenue Procedure 2004-29

**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 Revenue Procedure 2004-29, Statistical Sampling in § 274 Context.

**DATES:** Written comments should be received on or before July 12, 2004, to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn P. 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 revenue procedure should be directed to Carol Savage at Internal Revenue Service, room 6407, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622-3945, or through the Internet at [CAROL.A.SAVAGE@irs.gov](mailto:CAROL.A.SAVAGE@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Statistical Sampling in § 274 Contest.

*OMB Number:* 1545-1847.

*Revenue Procedure Number:* Revenue Procedure 2004-29.

*Abstract:* Revenue Procedure 2004-29 prescribes the statistical sampling methodology by which taxpayers under examination, making claims for refunds or filing original returns may establish the amounts of substantiated meal and entertainment expenses that are excepted from the 50% deduction disallowance of section 274(n)(1) under section 274(n)(2)(A),(C),(D),or(E).

*Current Actions:* There are no changes being made to the revenue procedure at this time.

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

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 400.

*Estimated Annual Average Time Per Respondent:* 8 hours.

*Estimated Total Annual Hours:* 3,200.

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: May 6, 2004.

Glenn P. Kirkland,

IRS Reports Clearance Officer.

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## 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.

**SUMMARY:** An open meeting of the Ad Hoc Committee of the Taxpayer Advocacy Panel will be conducted in Seattle, Washington. The Taxpayer

Advocacy Panel (TAP) will be discussing issues on IRS Customer Service.

**DATES:** The meeting will be held Monday, May 24, and Tuesday, May 25, 2004.

**FOR FURTHER INFORMATION CONTACT:** Anne Gruber 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 Ad Hoc Committee of the Taxpayer Advocacy Panel will be held Monday, May 24, 2004, from 8:30 am PDT to 4:30 pm PDT and Tuesday, May 25, 2004, from 8:30 am PDT to 12 pm PDT. Both meetings will be held in room 3442 in the Jackson Federal Building in Seattle, Washington. If you would like to have the TAP consider a written statement, please call 1-888-912-1227 or 206-220-6096, or write Anne Gruber, TAP Office, 915 2nd Ave, Seattle, WA 98174. Due to limited time and space, notification of intent to participate in the meeting must be made in advance with Anne Gruber. Ms. Gruber can be reached at 1-888-912-1227 or 206-220-6096.

The agenda will include the following: Various IRS issues.

Dated: May 5, 2004.

Bernard Coston,

Director, Taxpayer Advocacy Panel.

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## 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 E-Filing Issue Committee will be conducted (via teleconference). The Taxpayer Advocacy Panel is soliciting public comment, ideas, and suggestions on improving customer service at the Internal Revenue Service.

**DATES:** The meeting will be held Thursday, June 10, 2004, from 3 to 4 pm, Eastern 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