

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: April 2, 2007.

**Glenn Kirkland,**

*IRS Reports Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[LR 2013 and EE-155-78]

#### 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 existing final regulations, LR 2013 (TD 7533), Disc Rules on Procedure and Administration; Rules on Export Trade Corporations, and EE-155-78 (TD 7896), Income From Trade Shows (§§ 1.6071-1 and 1.6072-2).

**DATES:** Written comments should be received on or before June 12, 2007 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn P. Kirkland, Internal Revenue Service, room 6516, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulations should be directed to Allan Hopkins, at Internal Revenue Service, room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622-6665, or through the Internet at [Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* LR 2013 (TD 7533), Disc Rules on Procedure and Administration; Rules on Export Trade Corporations, and EE-155-78 (TD 7896), Income From Trade Shows.

*OMB Number:* 1545-0807.

*Regulation Project Numbers:* LR 2013 and EE-155-78.

*Abstract:* Regulation section 1.6071-1(b) requires that when a taxpayer files a late return for a short period, proof of unusual circumstances for late filing must be given to the District Director. Sections 6072(b), (c), (d), and (e) of the Internal Revenue Code deal with the filing dates of certain corporate returns. Regulation section 1.6072-2 provides additional information concerning these filing dates.

*Current Actions:* There is no change to these existing regulations.

*Type of Review:* Extension of OMB approval.

*Affected Public:* Individual or households, business or other for-profit organizations, not-for-profit institutions, farms, and state, local or tribal governments.

*Estimated Number of Respondents:* 12,417.

*Estimated Time per Respondent:* 15 minutes.

*Estimated Total Annual Burden*

*Hours:* 3,104.

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: April 2, 2007.

**Glenn P. Kirkland,**

*IRS Reports Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Internal Revenue Service Advisory Council (IRSAC); Nominations

**AGENCY:** Internal Revenue Service, Department of Treasury.

**ACTION:** Request for nominations.

**SUMMARY:** The Internal Revenue Service (IRS) requests nominations of individuals to be considered for selection as Internal Revenue Service Advisory Council (IRSAC) members. Interested parties may nominate themselves and/or one other qualified person for membership. Nominations will be accepted for current vacancies and should describe and document the applicants qualifications for membership. IRSAC is comprised of twenty-seven (27) members; approximately one-third of these appointments will expire in December 2007. It is important that the IRSAC continue to represent a diverse taxpayer and stakeholder base. Accordingly, to maintain membership diversity, selection is based on the applicant's qualifications as well as the segment or group that he/she represents.

The Internal Revenue Service Advisory Council (IRSAC) provides an organized public forum for IRS officials and representatives of the public to discuss relevant tax administration issues. The council advises the IRS on issues that have a substantive effect on federal tax administration. As an advisory body designed to focus on broad policy matters, the IRSAC reviews existing tax policy and/or recommends policies with respect to emerging tax administration issues. The IRSAC suggests operational improvements, offers constructive observations regarding current or proposed IRS policies, programs, and procedures, and advises the IRS with respect to issues having substantive effect on federal tax administration.

**DATES:** Written nominations must be received on or before June 15, 2007.

**ADDRESSES:** Nominations should be sent to Ms. Jacqueline Tilghman, National Public Liaison, CL:NPL:P, Room 7559 IR, 1111 Constitution Avenue, NW., Washington, DC 20224, Attn: IRSAC Nominations; or by e-mail: [\\*public\\_liaison@irs.gov](mailto:*public_liaison@irs.gov). Applications

may be submitted by mail to the address above or faxed to 202-927-5253.

Application packages are available on the Tax Professional's Page, which is located on the IRS Internet Web site at <http://www.irs.gov/taxpros/index.html>.

**FOR FURTHER INFORMATION CONTACT:** Ms. Jacqueline Tilghman,

202-622-6440 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** IRSAC was authorized under the Federal Advisory Committee Act, Public Law No. 92-463., the first Advisory Group to the Commissioner of Internal Revenue—or the Commissioner's Advisory Group ("CAG")—was established in 1953 as a "national policy and/or issue advisory committee." Renamed in 1998, the Internal Revenue Service Advisory Council (IRSAC) reflects the agency-wide scope of its focus as an advisory body to the entire agency. The IRSAC's primary purpose is to provide an organized public forum for senior IRS executives and representatives of the public to discuss relevant tax administration issues.

Conveying the public's perception of IRS activities, the IRSAC is comprised of individuals who bring substantial, disparate experience and diverse backgrounds on the Council's activities. Membership is balanced to include representation from the taxpaying public, the tax professional community, small and large businesses, state tax administration, and the payroll community.

IRSAC members are appointed by the Commissioner of the Internal Revenue Service and serve a term of three years. There are three subcommittees that mirror three of the Operating Divisions (Small Business/Self Employed (SB/SE); Large Mid-Size Business (LMSB); and Wage & Investment (W&I); Tax Exempt and Government Entities (TEGE) has its own advisory committee. Due to the increased concerns regarding the tax gap, IRSAC has formed a fourth subcommittee on tax gap analysis used to measure voluntary compliance.

Members are not paid for their services. However, travel expenses for working sessions, public meetings and orientation sessions, such as airfare, per diem, and transportation to and from airports, train stations, etc., are reimbursed within prescribed federal travel limitations.

Receipt of nominations will be acknowledged, nominated individuals contacted, and immediately thereafter, biographical information must be completed and returned to Ms. Jacqueline Tilghman in National Public Liaison within fifteen (15) days of

receipt. In accordance with Department of Treasury Directive 21-03, a clearance process including, fingerprints, annual tax checks, a Federal Bureau of Investigation criminal and subversive name check, and a practitioner check with the Office of Professional Responsibility will be conducted.

Equal opportunity practices will be followed for all appointments to the IRSAC in accordance with the Department of Treasury and IRS policies. To ensure that the recommendations of the IRSAC have taken into account the needs of the diverse groups served by the IRS, membership shall include individuals who demonstrate the ability to represent minorities, women, and persons with disabilities.

Dated; March 30, 2007.

**Candice Cromling,**

*Director, National Public Liaison.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

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

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

**ACTION:** Notice.

**SUMMARY:** An open meeting of the Area 4 Committee of the Taxpayer Advocacy Panel 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 Tuesday, May 15, 2007, at 10 a.m., Central Time.

**FOR FURTHER INFORMATION CONTACT:** Mary Ann Delzer at 1-888-912-1227, or (414) 231-2360.

**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 a meeting of the Area 4 Committee of the Taxpayer Advocacy Panel will be held Tuesday, May 15, 2007, at 10 a.m., Central Time via a telephone conference call. You can submit written comments to the Panel by faxing the comments to (414) 231-2363, or by mail to Taxpayer Advocacy Panel, Stop 1006MIL, P.O. Box 3205, Milwaukee, WI 53201-3205,

or you can contact us at [www.improveirs.org](http://www.improveirs.org). This meeting is not required to be open to the public, but because we are always interested in community input we will accept public comments. Please contact Mary Ann Delzer at 1-888-912-1227 or (414) 231-2360 for dial-in information.

*The agenda will include the following:* Various IRS issues.

Dated: April 6, 2007.

**John Fay,**

*Acting Director, Taxpayer Advocacy Panel.*

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## 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. 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 Wednesday, May 2, 2007, at 1 p.m., Eastern Time.

**FOR FURTHER INFORMATION CONTACT:** Barbara Toy at 1-888-912-1227, or (414) 231-2360.

**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 Joint Committee of the Taxpayer Advocacy Panel (TAP) will be held Wednesday, May 2, 2007, at 1 p.m. Eastern Time via a telephone conference call. If you would like to have the Joint Committee of TAP consider a written statement, please call 1-888-912-1227 or (414) 231-2360, or write Barbara Toy, TAP Office, MS-1006-MIL, P.O. Box 3205, Milwaukee, WI 53201-2105, or Fax to (414) 231-2363, or you can contact us at [www.improveirs.org](http://www.improveirs.org). Due to limited conference lines, notification of intent to participate in the telephone conference call meeting must be made with Barbara Toy.

*The agenda will include the following:* discussion of issues and responses brought to the Joint Committee, office report, and discussion of next meeting.