

*Title:* Low Sulfur Diesel Fuel Production Credit.

*OMB Number:* 1545-1914.

*Form Number:* 8896.

*Abstract:* IRC section 45H allows small business refiners to claim a credit for the production of low sulfur diesel fuel. The American Jobs Creation Act of 2004 section 399 brought it into existence. Form 8896 will allow taxpayers to use a standardized format to claim this credit.

*Current Actions:* 14 lines and 1 attachment have been deleted, while 5 code references have been added.

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

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

*Estimated Number of Respondents:* 66.

*Estimated Time per Respondent:* 4 hours, 44 minutes.

*Estimated Total Annual Burden Hours:* 131.

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: February 1, 2008.

**Allan Hopkins,**

*IRS Reports Clearance Officer.*

[FR Doc. E8-2312 Filed 2-7-08; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[REG-120168-97]

#### 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, REG-120168-97 (TD 8798), Preparer Due Diligence Requirements for Determining Earned Income Credit Eligibility.

**DATES:** Written comments should be received on or before April 8, 2008 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn Kirkland, Internal Revenue Service, Room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests copies of the regulation should be directed to Allan Hopkins, at (202) 622-6665, or at Internal Revenue Service, Room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the internet, at [Allan.M.Hopkins@ors.gov](mailto:Allan.M.Hopkins@ors.gov).

**SUPPLEMENTARY INFORMATION:** *Title:* Preparer Due Diligence Requirements for Determining Earned Income Credit Eligibility.

*OMB Number:* 1545-1570.

*Regulation Project Number:* REG-120168-97.

*Abstract:* Income tax return preparers who satisfy the due diligence requirements in this regulation will avoid the imposition of the penalty section 6695(g) of the Internal Revenue Code for returns or claims for refund due after December 31, 1997. The due diligence requirements include soliciting the information necessary to determine a taxpayer's eligibility for, and amount of, the Earned Income Tax Credit and the retention of this information.

*Current Actions:* There are no changes being made to this existing regulation.

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

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

*Estimated Number of Respondents:* 100,000.

*Estimated Time per Respondent:* 5 hours, 4 minutes.

*Estimated Total Annual Burden Hours:* 507,136.

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 29, 2008.

**Glenn Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. E8-2313 Filed 2-7-08; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Open Season for Membership to the Electronic Tax Administration Advisory Committee (ETAAC)

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

**ACTION:** Notice.

**SUMMARY:** The Electronic Tax Administration Advisory Committee (ETAAC) was established to provide continued input into the development and implementation of the Internal Revenue Service (IRS) strategy for

electronic tax administration. The ETAAC provides an organized public forum for discussion of electronic tax administration issues in support of the overriding goal that paperless filing should be the preferred and most convenient method of filing tax and information returns. ETAAC members convey the public's perception of IRS electronic tax administration activities, offer constructive observations about current or proposed policies, programs, and procedures, and suggest improvements. This document seeks applicants for selection as Committee members.

The Director, Electronic Tax Administration (ETA) and Refundable Credits will assure that the size and organizational representation of the ETAAC obtains balanced membership and includes representatives from various groups including: (1) Tax practitioners and preparers, (2) transmitters of electronic returns, (3) tax software developers, (4) large and small business, (5) employers and payroll service providers, (6) individual taxpayers, (7) financial industry (payers, payment options and best practices), (8) system integrators (technology providers), (9) academic (marketing, sales or technical perspectives), (10) trusts and estates, (11) tax exempt organizations, and (12) state and local governments. We are soliciting applicants from professional and public interest groups. Members serve a three-year term on the ETAAC to allow a change in membership. The change of members on the Committee ensures that different perspectives are represented. All travel expenses within government guidelines will be reimbursed. Potential candidates must pass an IRS tax

compliance check and Federal Bureau of Investigation (FBI) background investigation.

**DATES:** Applications must be received no later than Tuesday, April 1, 2008.

**ADDRESSES:** Completed applications should be submitted by using one of the following methods:

- *E-Mail:* Send to [etaac@irs.gov](mailto:etaac@irs.gov).
- *Mail:* Send to Internal Revenue Service, ETA & Refundable Credits, SE:W:ETARC:SS:RM, 5000 Ellin Road (M/Stop C4-470, Attn: Cassandra Daniels (C4-226), Lanham, Maryland 20706.
- *Fax:* Send via facsimile to (202) 283-2845 (not a toll-free number).

Application packages can be obtained by sending an e-mail to [etaac@irs.gov](mailto:etaac@irs.gov) or calling (202) 283-2178 (not a toll-free number).

**FOR FURTHER INFORMATION CONTACT:** Cassandra Daniels, (202) 283-2178 or send an e-mail to [etaac@irs.gov](mailto:etaac@irs.gov).

**SUPPLEMENTARY INFORMATION:** The ETAAC will also provide an annual report to Congress on IRS progress in meeting the Restructuring and Reform Act of 1998 goals for electronic filing of tax returns. This activity is based on the authority to administer the Internal Revenue laws conferred upon the Secretary of the Treasury by section 7801 of the Internal Revenue Code and delegated to the Commissioner of the Internal Revenue under section 7803 of the Internal Revenue Code. The ETAAC will research, analyze, consider, and make recommendations on a wide range of electronic tax administration issues and will provide input into the development of the strategic plan for electronic tax administration.

Applicants should describe and document their qualifications for

membership to the Committee. Equal opportunity practices will be followed in all appointments to the Committee. To ensure that the recommendations of the Committee have taken into account the needs of the diverse groups served by the Department, membership will include, to the extent practicable, individuals, with demonstrated ability to represent minorities, women, and persons with disabilities. The Secretary of Treasury will review the recommended candidates and make final selections.

Dated: January 31, 2008.

**Phyllis Gattos,**

*Acting Executive Director, Strategic Services Division.*

[FR Doc. E8-2314 Filed 2-7-08; 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 IRS 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, 2007.

Last name	First name	Middle name/initials
DOAN .....	CHRISTINE .....	MARY
MONNIER .....	NICOLAS .....	BONAVENTURE
YANG .....	RAYMOND .....	HON-MUN
DIXON .....	DAVID .....	B
BAZIUK .....	NELSON .....	WILLIAM
MOKHTARZADEH .....	DEVIKA .....	WANNEY
KAROZY .....	BRIAN .....	DAVID
LUE .....	ANNIE .....	SIU-TSUI
LUI .....	LAWRENCE .....	YUK-FAN
BAZIUK .....	PENNY .....	L
HOTTINGER .....	HENRI .....	JONATHON
ALVAREZ .....	MARISSA .....	
YAO .....	JASON .....	BO
FREIBOTH .....	KATHRYN .....	MARIE
TOP .....	JEFFREY .....	R
FAN .....	LI .....	CUI
AIKEN .....	EVA .....	ELAINE
MATHRANI .....	RAJESH .....	LAKHMI
LANDEAU .....	MARC .....	
MOMIN .....	ZAFAR .....	A
CHOY .....	LONG .....	YIN
D'SOUZA .....	Sr PETRONILLA .....	
WEINER .....	RICHARD .....	HARVEY