

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, CO-45-91 (TD 8529), Limitations on Corporate Net Operating Loss Carryforwards. (§ 1.382-9).

DATES: Written comments should be received on or before September 22, 2008 to be assured of consideration.

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

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the regulation should be directed to Carolyn N. Brown, (202) 622-6688, Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the internet at *Carolyn.N.Brown@irs.gov*.

SUPPLEMENTARY INFORMATION:

Title: Limitations on Corporate Net Operating Loss Carryforwards.

OMB Number: 1545-1275.

Regulation Project Number: CO-45-91.

Abstract: Sections 1.382-9(d)(2)(iii) and (d)(4)(iv) of the regulation allow a loss corporation to rely on a statement by beneficial owners of indebtedness in determining whether the loss corporation qualifies for the benefits of Internal Revenue Code section 382(1)(5). Regulation section 1.382-9(d)(6)(ii) requires a loss corporation to file an election if it wants to apply the regulation retroactively, or revoke a prior Code section 382(1)(6) election.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 650.

Estimated Time per Respondent: The estimated annual time per respondent with respect to the §§ 1.382-9(d)(2)(iii) and (d)(4)(iv) statements is 15 minutes. The estimated annual time per respondent with respect to the § 1.382-9(d)(6)(ii) election is 1 hour.

Estimated Total Annual Burden Hours: 200 hours.

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: July 17, 2008.

Glenn P. Kirkland,

IRS Reports Clearance Officer.

[FR Doc. E8-16917 Filed 7-23-08; 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 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 their United States citizenship (within the meaning of section 8 77(a)) with respect to whom the Secretary received information during the quarter ending June 30, 2008.

Last name	First name	Middle name/initials
Long	Claire	L.
Lee	Stephen	Hyuksae.
Popov	Vaseo	Stoilov.

Last name	First name	Middle name/initials
Spanfelner	Margaret	V.
Choe	Young	Cha.
Dufault	Christopher	Paul.
Auyang	Evan	Chichun.
Ho	Eric	Tszlung.
Leung	Terence	Wing Ho.
Han	Je	Hee.
Nickelson	Rosemarie	Christiane.
Dake	Janice	Maureen
Day	Patricia	Ann.
Henneaux	Francoise	Maurice.
Epstein	Aaron	Daniel.
Lamoureux	Kathleen.	
Turk	Akiva.	
Van Zeebroek	Celia.	
Alexander	Anastasia.	
Van Zeebroek	Sarah.	
Cha	Christina.	
Hwang	Jisoo.	
Hong	Jin.	Hwa.

Dated: July 7, 2008.

Angie Kaminski,

Manager Team 103, Examinations

Operations, Philadelphia Compliance Services.

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BILLING CODE 4830-01-M

DEPARTMENT OF THE TREASURY

United States Mint

Notification of 2008 American Buffalo Gold Proof Coin Pricing

ACTION: Notification of 2008 American Buffalo Gold Proof Coin Pricing.

SUMMARY: The United States Mint is setting the price for the 2008 American Buffalo One Ounce Gold Proof Coin.

Pursuant to the authority that 31 U.S.C. 5111(a) and 5112(a)(11), & (q) grant the Secretary of the Treasury to mint and issue gold coins, and to prepare and distribute numismatic items, the United States Mint will mint and issue American Buffalo One Ounce Gold Proof Coins.

In accordance with 31 U.S.C. 5112(q)(5) & 9701(b)(2)(B), the United States Mint is setting the price of these coins to reflect recent increases in the market price of gold, as follows:

Description	Price
2008 American Buffalo One Ounce Gold Proof Coin	\$1,199.95

FOR FURTHER INFORMATION CONTACT:

Gloria C. Eskridge, Associate Director for Sales and Marketing, United States Mint, 801 Ninth Street, NW., Washington, DC 20220; or call 202-354-7500.