

Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning an existing final regulation, IA-44-94 (TD 8690), Deductibility, Substantiation, and Disclosure of Certain Charitable Contributions (§§ 1.170A-13(f) and 1.6115-1).

DATES: Written comments should be received on or before October 13, 1998 to be assured of consideration.

ADDRESSES: Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the regulation should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Deductibility, Substantiation, and Disclosure of Certain Charitable Contributions.

OMB Number: 1545-1464.

Regulation Project Number: IA-44-94.

Abstract: This regulation provides guidance regarding the allowance of certain charitable contribution deductions, the substantiation requirements for charitable contributions of \$250 or more, and the disclosure requirements for quid pro quo contributions in excess of \$75. The regulations affect donee organizations described in Internal Revenue Code section 170(c) and individuals and entities that make payments to these organizations.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households, business or other for-profit organizations, and not-for-profit institutions.

Estimated Number of Respondents: 1,750,000.

Estimated Time Per Respondent: 1 hour, 8 minutes.

Estimated Total Annual Burden Hours: 1,975,000.

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: August 4, 1998.

Garrick R. Shear,

IRS Reports Clearance Officer.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

[REG-209626-93]

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 notice of proposed rulemaking and temporary regulation, REG-209626-93 (TD 8620), Notice, Consent, and Election Requirements Under Sections 411(a)(11) and 417 (§§ 1.411(a)-11T and 1.417(e)-1T).

DATES: Written comments should be received on or before October 13, 1998 to be assured of consideration.

ADDRESSES: Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the regulation should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Notice, Consent, and Election Requirements Under Sections 411(a)(11) and 417.

OMB Number: 1545-1471.

Regulation Project Number: REG-209626-93 (formerly EE-24-93).

Abstract: These regulations provide guidance concerning the notice and consent requirements under Code section 411(a)(11) and the notice and election requirements of Code section 417. Regulation section 417(a)-11(c) provides that a participant's consent to a distribution under Code section 411(a)(11) is not valid unless the participant receives a notice of his or her rights under the plan no more than 90 and no less than 30 days prior to the annuity starting date. Regulation section 1.417(e)-1 sets forth the same 90/30-day time period for providing the notice explaining the qualified joint and survivor annuity and waiver rights required under Code section 417(a)(3).

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

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals, business or other for-profit organizations, not-for-profit institutions, and Federal, state, local or tribal governments.

Estimated Number of Respondents: 750,000.

Estimated Time Per Respondent: .011 hr.

Estimated Total Annual Burden Hours: 8,333.

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: August 4, 1998.

Garrick R. Shear,

IRS Reports Clearance Officer

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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 (HIPPA) 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 June 30, 1998.

Last name	First name	Middle name
AHLUWALIA	PAVAN	SINGH.
ALEXANDER	MYOUNG	SUK.
ARDIE	AGUSTINA	DOROTHEA.
BAUMEISTER	ERICH..	
BENDER	JUERGEN	EDWARD.
BERRY	YON	HWA.
BREWBAKER JR.	HAROLD	KEITH.
BROOK	SLIVE	LYNDON.
BROWN-SOUDER	MARIE	ELISE.
BRUCKER	KATHERINE	A.
CAGNINA	MICHELE	JOSEE.
CAMILLERI	RITA	ANNA.
CAMILLERI	JENNIFER	MARCIA.
CARSWELL	ANDREW	GORDON.
CASSAR	MARK	ANTONY.
CATHERWOOD	WEBSTER..	
CAZIER	NICOLE	LEILANI.
CHAN	CHI	STEVE.
CHANG	AJJA	LEE.
CHANG	MIGUEL	YEN-SHEE.
CHANG	HEATHER	ANN.
CHENK-YAU	THOMAS	PAK.
CHO	HEECHAN..	
CHOI	STEVE	JAEWON.
CHOW	WILLIAMS	WAILAP.
CHU	CHUNG	KIT-PHILIP.
CLARK	JONATAN	EARL-WILLIAM.
CLUTTERBUCK	ALAN	RALPH.
CORSO	OK	SUN.
CROSS-MEADOWS	PATRICIA	AMME.
DAVIS	ALICE	NOREEN-SOPHIE.
DE LONG	MARJA	GRIETJE.
DEBONO	RUTH	LOUISE.
DEFRIEST	VIRGINIA	ANN.
DEHNE	ACHIM	HERBERT.
DITLEVSEN	TRINE..	
ECKEL	CARIN	DENISE.
FANSHAWE	SABLE	MELANIE.
FARSTAD	MARGARET	HAUGEN.
FEDORA	SHARON	KAY.
FEDORA	ORESTES..	
FINNICUM	ROBERT	MANUAL.
FONG	ANTHONY	CHUNG-KAU.
FRENI	STAN	CONSTANT.
GENSING	SONJA..	
HIOE	TONY	TSUN-CHAO.
HOLLEY	ROBERT	BRADLEY.
HOLLY	MARGARET	A.
HONG	BOONG	HEE.
HONG	CHUN	BOK.
HUANG	TSONG	JEN.
HUBER	HANS	FREIDRICH.