

Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or copies of the forms and instructions should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:**

*Title:* Form 4070, Employee's Report of Tips to Employer, Form 4070A, Employee's Daily Record of Tips; Forma 4070PR, Informe al Patrono de Propinas Recibidas por el Empleado; Forma 4070A-PR, Registro Diario de Propinas del Empleado.

*OMB Number:* 1545-0065.

*Form Number:* Forms 4070, 4070A, 4070PR, and 4070A-PR.

*Abstract:* Employees who receive at least \$20 per month in tips must report the tips to their employers monthly for purposes of withholding of employment taxes. Forms 4070 and 4070PR (Puerto Rico only) are used for this purpose. Employees must keep a daily record of tips they receive. Forms 4070A and 4070A-PR (Puerto Rico only) are used for this purpose.

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

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

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 570,000.

*Estimated Time Per Respondent:* 63 hours, 58 minutes (Forms 4070 and 4070A); 64 hours, 12 minutes (Forms 4070PR and 4070A-PR).

*Estimated Total Annual Burden Hours:* 36,459,600.

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: March 1, 1999.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

[FR Doc. 99-5837 Filed 3-9-99; 8:45 am]

BILLING CODE 4830-01-P

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Proposed Collection; Comment Request for Revenue Procedure 99-18**

**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 99-18, Debt Roll-Ups.

**DATES:** Written comments should be received on or before May 10, 1999 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 revenue procedure should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:**

*Title:* Debt Roll-Ups.

*OMB Number:* 1545-1647.

*Revenue Procedure Number:* Revenue Procedure 99-18.

*Abstract:* Revenue Procedure 99-18 provides for an election that will facilitate the consolidation of two or more outstanding debt instruments into a single debt instrument. Under the election, taxpayers can treat certain exchanges of debt instruments as realization events for federal income tax purposes even though the exchanges do not result in significant modifications under section 1.1001-3 of the Income Tax Regulations.

*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:* 100.

*Estimated Time Per Respondent:* 45 minutes.

*Estimated Total Annual Burden Hours:* 75.

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: March 2, 1999.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

[FR Doc. 99-5838 Filed 3-9-99; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Notice of Open Public Meeting of Citizen Advocacy Panel

**AGENCY:** Internal Revenue Service.

**ACTION:** Notice of open public meeting of Citizen Advocacy Panel.

**SUMMARY:** An open public meeting of the Citizen Advocacy Panel will be held in Bradenton, Florida.

**DATES:** The meeting will be held Friday, March 26, 1999 and Saturday, March 27, 1999.

**FOR FURTHER INFORMATION CONTACT:** Nancy Ferree at 1-888-912-1227, or 954-423-7973.

**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 public meeting of the Citizen Advocacy Panel will be held Friday, March 26, 1999 from 6:00 pm to 9:00 pm and Saturday, March 27, 1999 from 9:00 a.m. to 1:00 p.m., in The Manatee Community College—Bradenton Campus, Second Floor of Library Studio A, 5840 26 Street West, Bradenton, FL 34207. The public is invited to make comments from 10:00 am to 12:00 noon on Saturday, March 26, 1999. Individual comments will be limited to 5 minutes. If you would like to have the CAP consider a written statement, please call 1-888-912-1227 or 954-423-7973, or write Nancy Ferree, CAP Office, 7771 W. Oakland Park Blvd. Rm. 225, Sunrise, FL 33351. Due to limited conference space, notification of intent to attend the meeting must be made with Nancy Ferree. Ms. Ferree can be reached at 1-888-912-1227 or 954-423-7973. In accordance with the Americans With Disabilities Act, persons with special needs should contact Nancy Ferree at 954-423-7973 by no later than 3/19/99.

The agenda will include the following: various IRS issue updates and reports by the CAP sub-groups.

**Note:** Last minute changes to the agenda are possible and could prevent effective advance notice.

**Cathy Van Horn,**

*CAP Project Manager.*

[FR Doc. 99-5950 Filed 3-9-99; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Notice of Meeting With Current and Prospective Tax Software Developers

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

**SUMMARY:** This announcement serves as notice that the Internal Revenue Service will hold a meeting of current and prospective tax software developers to share ideas and to hold dialogue on electronic filing issues. Updates on the Year 2000 Filing Season, Alternative Payment Options, and Authentication Strategies will be addressed at the conference. The meeting will be held at the New Carrollton Federal Building, 5000 Ellin Road, Lanham, MD 20706, Room B1-303 (Training Center).

**SUPPLEMENTARY INFORMATION:** To register for this meeting, please call V. McNeal at 202-283-4830 (not a toll-free number). A registration packet will be mailed or faxed which must be completed by March 15, 1999. You may also access The Digital Daily (IRS website) at <http://www.irs.ustreas.gov>, under "What's Hot", to obtain registration information. If you have any questions or issues which you would like to have addressed during the meeting, you may submit them beforehand by faxing them to V. McNeal at 202-283-4829.

**DATES:** The conference will be held on Monday, March 22, 1999 from 8:30am-4:30pm and Tuesday, March 23, 1999 from 8:30am-1pm.

**ADDRESSES:** Questions or concerns should be directed to Portia Bingham at IRS, Electronic Tax Administration, OP:ETA:O:P, Room C4262, 5000 Ellin Road, Lanham, MD 20706.

**FOR FURTHER INFORMATION CONTACT:** Questions or concerns will also be taken over the telephone. Call Portia Bingham at 202-283-0226.

Dated: March 1, 1999.

**Terence H. Lutes,**

*National Director, Electronic Program Operations Office, Electronic Tax Administration.*

[FR Doc. 99-5834 Filed 3-9-99; 8:45 am]

BILLING CODE 4830-01-U

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Notice of Open Meeting of Citizen Advocacy Panel, Midwest District

**SUMMARY:** An open meeting of the Midwest District Citizen Advocacy

Panel will be held in Milwaukee, Wisconsin.

**DATES:** The meeting will be held Thursday, March 25, 1999 and Friday, March 26, 1999.

**FOR FURTHER INFORMATION CONTACT:** Sandy McQuin 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 Committee Act, 5 U.S.C. App. (1988) that an operational meeting of the Citizen Advocacy Panel will be held Thursday, March 25, 1999, 9:00 a.m. to 5:00 p.m. and Friday, March 26, 1999 from 8:00 am to 12:00 noon, in the Strauss Room, Best Western Inn Towne Hotel, 710 N. Old World Third Street, Milwaukee, Wisconsin 53203. Due to limited conference space, notification of intent to attend the meeting must be made with Sandy McQuin. Ms. McQuin can be reached at 1-888-912-1227 or 414-297-1604.

The Agenda will include the following: Finalizing the mission statement, establishing priority on sources of issues to be considered, and setting parameters for future meetings.

**Note:** Last minute changes to the agenda are possible and could prevent effective advance notice.

Dated: February 28, 1999.

**M. Cathy VanHorn,**

*CAP Project Manager.*

[FR Doc. 99-5833 Filed 3-9-99; 8:45 am]

BILLING CODE 4830-01-U

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service (IRS)

#### Notice of open meeting of Citizen Advocacy Panel, Pacific-Northwest District

**SUMMARY:** An open meeting of the Pacific-Northwest District Citizen Advocacy Panel will be held in Portland, Oregon.

**DATES:** The meeting will be held Saturday, March 20, 1999.

**FOR FURTHER INFORMATION CONTACT:** Deborah A. Diamond at 1-888-912-1227 or 206-220-6099.

**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 operational meeting of the Citizen Advocacy Panel will be held Saturday, March 20, 1999, 9:00 a.m. to 5:00 p.m. at the Riverside Inn, 50 SW Morrison Street, Portland, OR 97204. Due to limited conference space, notification of intent to attend the