Approved: August 17, 2007. David C. Brown, IRS Reports Clearance Officer. [FR Doc. E7–17218 Filed 8–30–07; 8:45 am] BILLING CODE 4830–01–P

# DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[IA-44-94]

# 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, 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 30, 2007 to be assured of consideration.

**ADDRESSES:** Direct all written comments to David C. Brown, 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 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@irs.gov.

### 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 16, 2007.

#### David C. Brown,

IRS Reports Clearance Officer. [FR Doc. E7–17220 Filed 8–30–07; 8:45 am] BILLING CODE 4830–01–P

# DEPARTMENT OF THE TREASURY

#### Internal Revenue Service

Proposed Collection; Comment Request for Form 1040 and Schedules A, B, C, C–EZ, D, D–1, E, EIC, F, H, J, R, and SE, Form 1040A and Schedules 1, 2, and 3, and Form 1040EZ, and All Attachments to These Forms

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

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service. 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 continuing information collections, as required by the Paperwork Reduction Act of 1995 (PRA), Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). This notice requests comments on all forms used by individual taxpavers: Form 1040, U.S. Individual Income Tax Return, and Schedules A, B, C, C–EZ, D, D–1, E, EIC, F, H, J, R, and SE; Form 1040A and Schedules 1, 2, and 3; Form 1040EZ; and all attachments to these forms (see the Appendix to this notice).

**DATES:** Written comments should be received on or before October 30, 2007 to be assured of consideration.

**ADDRESSES:** Direct all written comments to The OMB Unit,

SE:W:CAR:MP:T:T:SP, Internal Revenue Service, Room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the form and instructions should be directed to Chief, RAS:R:TSBR, NCA 7th Floor, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the Internet at *ChiefTSBR@irs.gov.* 

#### SUPPLEMENTARY INFORMATION:

# PRA Approval of Forms Used by Individual Taxpayers

Under the PRA, OMB assigns a control number to each "collection of information" that it reviews and approves for use by an agency. The PRA also requires agencies to estimate the burden for each collection of information. Accordingly, each OMB Control Number has an associated burden estimate. The burden estimates for each control number are displayed in (1) the PRA notices that accompany collections of information, (2) **Federal Register** notices such as this one, and (3) in OMB's database of approved information collections.

The Individual Taxpayer Burden Model (ITBM) estimates the levels of burden experienced by individual taxpayers when complying with the Federal tax laws. This model reflects major changes over the past two decades in the way taxpayers prepare and file their returns; more than 85 percent of all individual tax returns are prepared utilizing computer software, either by the taxpayer or a paid provider, and less than 15 are prepared manually. The ITBM's approach to measuring burden focuses on the characteristics and activities of individual taxpayers rather than the forms they use. Key determinants of taxpayer burden in the model are the way the taxpayer prepares the return, e.g. with software or paid preparer, and the taxpayer's activities, e.g. recordkeeping and tax planning.

Burden is defined as the time and outof-pocket costs incurred by taxpayers to comply with the Federal tax system. The time expended and the out-ofpocket costs are estimated separately. The methodology distinguishes among preparation methods, taxpayer activities, types of individual taxpayer, filing methods, and income levels.

Indicators of complexity in tax laws as reflected in tax forms and instructions are incorporated in the model. The preparation methods are:

- Self-prepared without software;
- Self-prepared with software;
- Used a paid preparer.

The types of taxpayer activities measured in the model are:

- Recordkeeping;
- Form completion;

• Form submission (electronic and paper);

• Tax planning (this activity completed at individual taxpayer discretion);

• Use of services (IRS and paid professional);

• Gathering tax materials.

The methodology incorporates results from a burden survey of 14,932 taxpayers conducted in 2000 and 2001, and estimates taxpayer burden based on those survey results. Summary level results using this methodology are presented in the table below.

# **Taxpayer Burden Estimates**

Time burden is broken out by taxpayer activity. The largest component of time burden is record keeping at roughly 58 percent for all taxpayers, as opposed to form completion and submission at only about 14 percent. In addition, the time burden associated with form completion and submission activities are closely tied to preparation method. That is, these time burden estimates fluctuate according to preparation method.

Both time and cost average burdens are national averages, and do not necessarily reflect a "typical" case. The average time burden for all taxpayers filing a 1040, 1040A, or 1040EZ in 2006 was 26.5 hours, with an average cost of \$207 per return. This average includes all associated forms and schedules, across all preparation methods and all taxpayer activities. Taxpayers filing Form 1040 had an average burden of 34.0 hours, and taxpayers filing Form 1040A and Form 1040EZ averaged 10.2 hours. However, within each of these estimates, there is significant variation in taxpayer activity. Similarly, tax preparation fees vary extensively depending on the taxpayer's tax situation and issues, the type of professional preparer and geographic area.

The data shown are the best estimates from tax returns filed for 2006 currently available as of July 20, 2007. The estimates are subject to change as new forms and data become available. The estimates do not include burden associated with post-filing activities. However, operational IRS data indicate that electronically prepared and e-filed returns have fewer errors, implying a lower overall post-filing burden.

# **Taxpayer Burden Model**

The tables below show burden estimates by form type for Tax Years 2004, 2005, and 2006. The data are being presented for these three years because the 2006 estimates are based on an updated version of the ITBM. This updated version takes into account technical adjustments using improved data on taxpayer filing activities. Note that changes in burden reported for TY 2004 and 2005 versus prior published estimates, reflect not a change in actual burden but rather a change in methodology. Therefore, three years of data are presented below, based on the new methodology to show relative changes in burden over the past three years.

# Proposed PRA Submission to OMB

*Title:* U.S. Individual Income Tax Return.

*OMB Number:* 1545–0074. *Form Numbers:* Form 1040 and Schedules A, B, C, C–EZ, D, D–1, E, EIC, F, H, J, R, and SE; Form 1040A and Schedules 1, 2 and 3; Form 1040EZ; and all attachments to these forms (see the Appendix to this notice).

*Åbstract:* These forms are used by individuals to report their income tax liability. The data is used to verify that

the items reported on the forms are correct, and also for general statistics use.

*Current Actions:* Changes are being made to some of the forms. These changes have resulted in an overall increase of 361,564,830 total hours in taxpayer burden previously approved by OMB.

*Type of Review:* Revision of currently approved collections.

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 133,912,900.

*Total Estimated Time:* 3.55 billion hours (3,548,691,850 hours).

*Estimated Time per Respondent:* 26.5 hours.

*Total Estimated Out-of-Pocket Costs:* \$27.7 billion (\$27,719,970,300).

*Estimated Out-of-Pocket Cost per Respondent:* \$207.

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 will 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 27, 2007.

### David C. Brown,

IRS Reports Clearance Officer.

# TABLE 1.-TAX YEAR 2006 TAXPAYER BURDEN ESTIMATES FOR INDIVIDUAL TAXPAYERS, BY ACTIVITY

Major form filed or type of taxpayer			Money burden					
	<b>.</b> .							
	Percentage of returns	Average total time	Record keeping	Tax plan- ning	Form com- pletion	Form sub- mission	All other	Average costs
All Taxpayers Major Forms Filed	100	26.5	15.3	4.5	3.3	0.5	2.8	\$207
1040 1040A & 1040EZ	68 32	34.0 10.2	20.3 4.3	5.9 1.6	3.8 2.4	0.6 0.5	3.4 1.4	268 75
Type of Taxpayer Wage and Invest-	70		5.0	0.0		0.5	1.0	44.4
ment Self-Employed	72 28	14.1 58.1	5.8 39.5	3.2 7.9	3.0 4.3	0.5 0.7	1.6 5.8	114 444

# TABLE 2.—TAX YEAR 2005 TAXPAYER BURDEN ESTIMATES FOR INDIVIDUAL TAXPAYERS, BY ACTIVITY

Major form filed or type of taxpayer		Time burden (hours)						Money burden	
	Percentage of returns	Average time							
		Average total time	Record keeping	Tax plan- ning	Form com- pletion	Form sub- mission	All other	Average costs	
All Taxpayers Major Forms Filed	100	26.0	14.8	4.5	3.3	0.5	2.8	\$195	
1040 1040A & 1040EZ	68 32	33.4 10.0	19.8 4.1	5.9 1.6	3.7 2.4	0.6 0.5	3.4 1.4	253 71	
Type of Taxpayer Wage and Invest-									
ment Self-Employed	72 28	13.8 57.0	5.6 38.4	3.2 7.9	2.9 4.2	0.5 0.7	1.6 5.8	107 420	

# TABLE 3.—TAX YEAR 2004 TAXPAYER BURDEN ESTIMATES FOR INDIVIDUAL TAXPAYERS, BY ACTIVITY

Major form filed or type of taxpayer			Money burden					
	Percentage of returns	Average total time	Record keeping	Tax plan- ning	Form com- pletion	Form sub- mission	All other	Average costs
All Taxpayers Major Forms Filed	100	25.4	14.6	4.2	3.3	0.5	2.8	\$185
1040 1040A & 1040EZ	68 32	32.5 9.8	19.5 4.1	5.4 1.5	3.7 2.4	0.6 0.5	3.4 1.4	242 62
Type of Taxpayer Wage and Invest-								
ment Self-Employed	72 28	13.4 55.8	5.5 37.9	2.9 7.3	2.9 4.2	0.5 0.7	1.6 5.7	97 408

**Note:** Detail may not add to total because of rounding.

# APPENDIX

Form	Filed by individuals and others	Title
1040 1040 A 1040 EZ 1040 X 1040 NR 1040 NR 926 970	·····	<ul> <li>U.S. Individual Income Tax Return.</li> <li>U.S. Individual Income Tax Return.</li> <li>Income Tax Return for Single and Joint Filers With No Dependents.</li> <li>Amended U.S. Individual Income Tax Return.</li> <li>U.S. Nonresident Alien Income Tax Return.</li> <li>U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents.</li> <li>Return by a U.S. Transferor of Property to a Foreign Corporation.</li> <li>Application To Use LIFO Inventory Method.</li> </ul>

# APPENDIX—Continued

Form	Filed by individuals and others	Title
972 982	X X	Consent of Shareholder To Include Specific Amount in Gross Income. Reduction of Tax Attributes Due To Discharge of Indebtedness (and Section 1082 Basis Adjust- ment).
1040 A-SCH 1		Interest and Ordinary Dividends for Form 1040A Filers.
1040 A-SCH 2		Child and Dependent Care Expenses for Form 1040A Filers.
1040 A-SCH 3		Credit for the Elderly or the Disabled+F66 for Form 1040A Filers.
1040 ES-E		Estimated Tax for Individuals.
1040 ES-OCR		Estimated Tax for Individuals (Optical Character Recognition Without Form 1040V).
1040 ES-OCR-V		Payment Voucher.
1040 ES-OTC		Estimated Tax for Individuals.
1040 ES/V–OCR 1040 SCH A		Estimated Tax for Individuals (Optical Character Recognition With Form 1040V)
1040 SCH A		Itemized Deductions. Interest and Ordinary Dividends.
1040 SCH C		Profit or Loss From Business.
1040 SCH C-EZ	x	Net Profit From Business.
1040 SCH D		Capital Gains and Losses.
1040 SCH D–1		Continuation Sheet for Schedule D.
1040 SCH E		Supplemental Income and Loss.
1040 SCH EIC		Earned Income Credit.
1040 SCH F		Profit or Loss From Farming.
1040 SCH H		Household Employment Taxes.
1040 SCH J		Income Averaging for Farmers and Fishermen.
1040 SCH R		Credit for the Elderly or the Disabled.
1040 SCH SE		Self-Employment Tax.
1040 V		Payment Voucher.
1040 V–OCR		Payment Voucher.
1040 V-OCR-ES		Payment Voucher.
1045		Application for Tentative Refund.
1116		Foreign Tax Credit.
1128		Application To Adopt, Change, or Retain a Tax Year.
1310		Statement of Person Claiming Refund Due a Deceased Taxpayer.
2106 EZ		Unreimbursed Employee Business Expenses.
2106		Employee Business Expenses.
2120 2210 F		Multiple Support Declaration.
2210 F		Underpayment of Estimated Tax by Farmers and Fishermen. Underpayment of Estimated Tax by Individuals, Estates, and Trusts.
2350		Application for Extension of Time To File U.S. Income Tax Return.
2439		Notice to Shareholder of Undistributed Long-Term Capital Gains.
2441		Child and Dependent Care Expenses.
2555 EZ		Foreign Earned Income Exclusion.
2555		Foreign Earned Income.
2848		Power of Attorney and Declaration of Representative.
3115		Application for Change in Accounting Method.
3468	X	Investment Credit.
3520	X	Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts.
3800	X	General Business Credit.
3903		Moving Expenses.
4029		Application for Exemption From Social Security and Medicare Taxes and Waiver of Benefits.
4070 A		Employee's Daily Record of Tips.
4070		Employee's Report of Tips to Employer.
4137		Social Security and Medicare Tax on Unreported Tip Income.
4136		Credit for Federal Tax Paid On Fuels.
4255 4361		Recapture of Investment Credit. Application for Exemption From Self-Employment Tax for Use by Ministers, Members of Religious
4301		Orders, and Christian Science Practitioners.
4562	x	Depreciation and Amortization.
4563		Exclusion of Income for Bona Fide Residents of American Samoa.
4684		Casualties and Thefts.
4797		Sales of Business Property.
4835		Farm Rental Income and Expenses.
4852		Substitute for Form W–2 or Form 1099–R.
4868		Application for Automatic Extension of Time To File Individual U.S. Income Tax Return.
4952		Investment Interest Expense Deduction.
4970		Tax on Accumulation Distribution of Trusts.
4972		Tax on Lump-Sum Distributions.
5074		Allocation of Individual Income Tax To Guam or the Commonwealth of the Northern Mariana Islands
		(CNMI).
5213	X	Election To Postpone Determination as To Whether the Presumption Applies That an Activity Is En-
		gaged in for Profit.
5329		Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts.

# APPENDIX—Continued

Form	Filed by individuals and others	Title
5471 SCH J	х	Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation.
5471 SCH M	X	Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons.
5471 SCH N	X	Return of Officers, Directors, and 10%-or-More Shareholders of a Foreign Person Holding Com-
5471 SCH O	x	pany. Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of Its
5471	х	Stock. Information Return of U.S. Persons With Respect To Certain Foreign Corporations.
5713 SCH A	x	International Boycott Factor (Section 999(c)(1)).
5713 SCH B	x	Specifically Attributable Taxes and Income (Section 999(c)(2)).
5713 SCH C	X	Tax Effect of the International Boycott Provisions.
5713	X	International Boycott Report.
5754	X	Statement by Person(s) Receiving Gambling Winnings.
5884	Х	Work Opportunity Credit.
6198	Х	At-Risk Limitations.
6251		Alternative Minimum Tax—Individuals.
6252	Х	Installment Sale Income.
6478	Х	Credit for Alcohol Used as Fuel.
6765	Х	Credit for Increasing Research Activities.
8082	X	Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR).
6781	X	Gains and Losses From Section 1256 Contracts and Straddles.
8271	X	Investor Reporting of Tax Shelter Registration Number.
8275 R	X	Regulation Disclosure Statement.
8275	X	Disclosure Statement.
8283	х	Noncash Charitable Contributions.
8332		Release of Claim to Exemption for Child of Divorced or Separated Parents.
8379 8396		Injured Spouse Claim and Allocation.
		Mortgage Interest Credit. U.S. Individual Income Tax Declaration for an IRS e-file Online Return.
		U.S. Individual Income Tax Declaration for an IRS e-file Return.
8582 CR	X	Passive Activity Credit Limitations.
8582	x	Passive Activity Loss Limitations.
8586	X	Low-Income Housing Credit.
8594	X	Asset Acquisition Statement.
8606		Nondeductible IRAs.
8609 SCH A	Х	Annual Statement.
8611	X	Recapture of Low-Income Housing Credit.
8615		Tax for Children Under Age 14 With Investment Income of More Than \$1,600.
8621 A	Х	Return by a Shareholder Making Certain Late Elections to End Treatment as a Passive Foreign Investment Company.
8621 8689		Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. Allocation of Individual Income Tax To the Virgin Islands.
8693	X	Low-Income Housing Credit Disposition Bond.
8697	X	Interest Computation Under the Look-Back Method for Completed Long-Term Contracts.
8801		Credit for Prior Year Minimum Tax—Individuals, Estates, and Trusts.
8812		Additional Child Tax Credit. Parents' Election To Report Child's Interest and Dividends.
8814 8815		Exclusion of Interest From Series EE and I U.S. Savings Bonds Issued After 1989.
8818		Optional Form To Record Redemption of Series EE and I U.S. Savings Bonds Issued After 1989.
8820	Х	Orphan Drug Credit.
8821	X	Tax Information Authorization.
8822	X	Change of Address.
8824	X	Like-Kind Exchanges.
8826	Х	Disabled Access Credit.
8828		Recapture of Federal Mortgage Subsidy.
8829		Expenses for Business Use of Your Home.
8830	Х	Enhanced Oil Recovery Credit.
8832	Х	Entity Classification Election.
8833	X	Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b).
8834	Х	Qualified Electric Vehicle Credit.
8835	Х	Renewable Electricity and Refined Coal Production Credit.
I		Third Party Affidavit.
8836 SCH B		Third Party Affidavit.
8836 SP		Comprobante de Residencia para los Hijos(as) Calificados(as).
8836 SP-SCH A		Declaracion Jurada del Tercero.
		Declaracion Jurada del Tercero.
8836 SP–SCH B		
8836	······	Qualifying Children Residency Statement.
8836 8838	Х	Consent To Extend the Time To Assess Tax Under Section 367—Gain Recognition Statement.
8836	X	

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# APPENDIX—Continued

Form	Filed by individuals and others	Title				
8844	х	Empowerment Zone and Renewal Community Employment Credit.				
8845	X	Indian Employment Credit.				
8846	X	Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips.				
8847	X	Credit for Contributions to Selected Community Development Corporations.				
8853		Archer MSAs and Long-Term Care Insurance Contracts.				
8854		Initial and Annual Expatriation Information Statement.				
8858	X	Information Return of U.S. Persons With Respect to Foreign Disregarded Entities.				
8858 SCH M	X	Transactions Between Controlled Foreign Disregarded Entity and Filer or Other Related Entities.				
8859		District of Columbia First-Time Homebuyer Credit.				
8860 8861	X X	Qualified Zone Academy Bond Credit. Welfare-to-Work Credit.				
8862	^	Information to Claim Earned Income Credit After Disallowance.				
8863		Education Credits.				
8864	X	Biodiesel Fuels Credit.				
8865 SCH K–1	x	Partner's Share of Income, Credits, Deductions, etc.				
8865 SCH O	x	Transfer of Property to a Foreign Partnership.				
8865 SCH P	x	Acquisitions, Dispositions, and Changes of Interests in a Foreign Partnership.				
8865	X	Return of U.S. Persons With Respect To Certain Foreign Partnerships.				
8866	X	Interest Computation Under the Look-Back Method for Property Depreciated Under the Income				
		Forcast Method.				
8873	X	Extraterritorial Income Exclusion.				
8874	X	New Markets Credit.				
8878 SP		Autorizacion de firma para presentar por medio del IRS e-file-Solicitud de prorroga del plazo.				
8878		IRS e-file Signature Authorization for Application for Extension of Time to File.				
8879 SP		Autorizacion de firma para presentar por medio del IRS e-file.				
8879		IRS e-file Signature Authorization.				
8880		Credit for Qualified Retirement Savings Contributions.				
8881	X	Credit for Small Employer Pension Plan Startup Costs.				
8882	X	Credit for Employer-Provided Childcare Facilities and Services.				
8885	x	Health Coverage Tax Credit.				
8886 8889	^	Reportable Transaction Disclosure Statement.				
8891		Health Savings Accounts (HSAs). U.S. Information Return for Beneficiaries of Certain Cana				
8896	X	Low Sulfur Diesel Fuel Production Credit.				
8898	<b>^</b>	Statement for Individuals Who Begin or End Bona Fide Residence in a U.S. Possession.				
8900	X	Qualified Railroad Track Maintenance Credit.				
8901		Information on Qualifying Children Who Are Not Dependents (For Child Tax Credit Only).				
8903	X	Domestic Production Activities Deduction.				
9465 SP		Peticion para un Plan de Pagos a Plazos.				
9465		Installment Agreement Request.				
SS-4	X	Application for Employer Identification Number.				
SS-8	X	Determination of Employee Work Status for Purposes of Federal Employment Taxes and Income Tax Withholding.				
T (Timber)	X	Forest Activities Schedules.				
W–4 P		Withholding Certificate for Pension or Annuity Payments.				
W–4 S		Request for Federal Income Tax Withholding From Sick Pay.				
W–4 SP		Certificado de descuentos del(la) empleado(a) para la retencion.				
W–4 V		Voluntary Withholding Request.				
W-4		Employee's Withholding Allowance Certificate.				
W–5 SP		Certificado del pago por adelantado del Credito por Ingreso del Trabajo. Earned Income Credit Advance Payment Certificate.				
W–5 W–7 A		Application for Taxpayer Identification Number for Pending U.S. Adoptions.				
W–7 A W–7 SP		Solicitud de Numero de Identicación Personal del Contribuyente el Servicio de Impuestos Internos.				
W–7 SP		Application for IRS Individual Taxpayer Identification Number.				
Notice 160920–05		Deduction for Energy Efficient Commercial Buildings.				
8906		Distills Spirits Credit.				
8908		Energy Efficient Home Credit.				
8910		Alternative Motor Vehicle Credit.				
8911		Alternative Fuel Vehicle Refueling Property Credit.				
8914		Exemption Amount For Taxpayers Housing Individuals Displaced by Hurricane Katrina.				
8915		Qualified Hurricane Retirement Plan Distribution and Repayments.				
1040ES (NR)		U.S. Estimated Tax for Nonresident Alien Individuals.				
2350 SP		Solicitud de Prórroga para Presentar la Declaración del Impuesto sobre el Ingreso de los Estados Unidos.				
4868 SP		Solicitud de Prórroga Automática para Presentar la Declaración del Impuesto sobre el Ingreso Per- sonal de los Estados Unidos.				
5695		Residential Energy Credits.				
8888		Direct Deposit of Refund to More Than One Account.				
8907		Nonconventional Source Fuel Credit.				
8913	X	Credit For Federal Telephone Excise Tax Paid.				

## APPENDIX—Continued

Form	Filed by individuals and others	Title	
8919	•••••	Uncollected Social Security and Medicare Tax on Wages.	

[FR Doc. E7–17232 Filed 8–30–07; 8:45 am] BILLING CODE 4830–01–P

## DEPARTMENT OF THE TREASURY

#### Internal Revenue Service

Open meeting of the Area 6 Committee of the Taxpayer Advocacy Panel (including the states of Arizona, Colorado, Idaho, Montana, New Mexico, North Dakota, Oregon, South Dakota, Utah, Washington and Wyoming)

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

**ACTION:** Notice of meeting.

**SUMMARY:** An open meeting of the Area 6 Committee of the Taxpayer Advocacy Panel will be conducted (via teleconference). The Taxpayer Advocacy Panel (TAP) is soliciting public comments, ideas, and suggestions on improving customer service at the Internal Revenue Service. The TAP will use citizen input to make recommendations to the Internal Revenue Service.

**DATES:** The meeting will be held Thursday, September 27, 2007.

**FOR FURTHER INFORMATION CONTACT:** Dave Coffman at 1–888–912–1227, or

206–220–6096.

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 Area 6 Committee of the Taxpayer Advocacy Panel will be held Thursday, September 27, 2007 from 1 p.m. to 2:30 p.m. Pacific Time via a telephone conference call. The public is invited to make oral comments. Individual comments will be limited to 5 minutes. Due to limited conference lines, notification of intent to participate in the telephone conference call meeting must be made with Dave Coffman. Mr. Coffman can be reached at 1-888-912-1227 or 206-220-6096. If you would like to have the TAP consider a written statement, please call Dave Coffman at the telephone numbers above or write to Dave Coffman, TAP Office, 915 2nd Avenue, MS W-406, Seattle, WA 98174

or you can contact us at www.improveirs.org. The agenda will include the

following: Various IRS issues. Dated: August 24, 2007.

John Fay,

Acting Director, Taxpayer Advocacy Panel. [FR Doc. E7–17222 Filed 8–30–07; 8:45 am]

# BILLING CODE 4830-01-P

# DEPARTMENT OF THE TREASURY

### **United States Mint**

# Notification of Citizens Coinage Advisory Committee September 2007 Public Meeting

**SUMMARY:** Pursuant to United States Code, Title 31, section 5135(b)(8)(C), the United States Mint announces the Citizens Coinage Advisory Committee (CCAC) public meeting scheduled for September 25, 2007.

DATES: September 25, 2007.

*Time:* Public meeting time: 9 a.m. to 11:30 a.m.

*Location:* United States Mint, 801 9th Street, NW., Washington, DC 20220.

*Subject:* Review candidate designs for the 2009 Abraham Lincoln Bicentennial One-Cent Coin Redesign, and other general business.

Interested persons should call 202– 354–7502 for the latest update on meeting time and room location. In accordance with 31 U.S.C. 5135,

the CCAC:

• Advises the Secretary of the Treasury on any theme or design proposals relating to circulating coinage, bullion coinage, Congressional Gold Medals, and national and other medals.

• Advises the Secretary of the Treasury with regard to the events, persons, or places to be commemorated by the issuance of commemorative coins in each of the five calendar years succeeding the year in which a commemorative coin designation is made.

• Makes recommendations with respect to the mintage level for any commemorative coin recommended. **FOR FURTHER INFORMATION CONTACT:** Cliff Northup, United States Mint Liaison to the CCAC, 801 9th Street, NW., Washington, DC 20220; or call 202–354–7200.

Any member of the public interested in submitting matters for the CCAC's consideration is invited to submit them by fax to the following number: 202– 756–6830.

Authority: 31 U.S.C. 5135(b)(8)(C).

Dated: August 27, 2007.

Edmund C. Moy,

Director, United States Mint. [FR Doc. E7–17213 Filed 8–30–07; 8:45 am]

BILLING CODE 4810-02-P

#### U.S.-CHINA ECONOMIC AND SECURITY REVIEW COMMISSION

#### Notice of Open Public Hearing

AGENCY: U.S.-China Economic and Security Review Commission. ACTION: Correction to Notice of open public hearing—September 6, 2007, University of North Carolina–Chapel Hill, NC.

**SUMMARY:** The original Notice was published in the **Federal Register** on August 24, 2007 on page 47834. This correction changes the date to September 6, 2007.

*Name:* Carolyn Bartholomew, Chairman of the U.S.-China Economic and Security Review Commission.

The Commission is mandated by Congress to investigate, assess, evaluate, and report to Congress annually on "the national security implications and impact of the bilateral trade and economic relationship between the United States and the People's Republic of China." Pursuant to this mandate, the Commission will hold a public hearing in Chapel Hill, NC, at the University of North Carolina on September 6, 2007 on "North Carolina: China's Impact on the North Carolina Economy: Winners and Losers."

### Background

This event is the seventh in a series of public hearings the Commission will hold during its 2007 report cycle to collect input from leading experts in academia, business, industry, government and from the public on the impact of the economic and national security implications of the U.S. bilateral trade and economic relationship with China. The September 6 hearing is being conducted to examine