

subchapter S trust (QSST) to an ESBT and the conversion of an ESBT to a QSST. The regulations allow certain S corporations to reinstate their previous taxable year that was terminated under § 1.444-2T by filing Form 8716.

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 organizations.

Estimated Number of Respondents: 7,500.

Estimated Time per Respondent: 1 hour.

Estimated Total Annual Burden Hours: 7,500.

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 startup costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: April 23, 2008.

R. Joseph Durbala,

IRS Reports Clearance Officer.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

[REG-242282-97]

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-242282-97 (TD 8734), General Revision of Regulations Relating to Withholding of Tax on Certain U.S. Source Income Paid to Foreign Persons and Related Collection, Refunds and Credits; Revision of Information Reporting and Backup Withholding Regulations; and Removal of Regulations Under Part 35a and of Certain Regulations Under Income Tax Treaties (1.1441-1(e), 1.1441-4(a)(2), 1.1441-4(b)(1) and (2), 1.1441-4(c), (d), and (e), 1.1441-5(b)(2)(ii), 1.1441-5(c)(1), 1.1441-6(b) and (c), 1.1441-8(b), 1.1441-9(b), 1.1461-1(b) and (c), 301.6114-1, 301.6402-3(e), and 31.3401(a)(6)-1(e)).

DATES: Written comments should be received on or before July 7, 2008 to be assured of consideration.

ADDRESSES: Direct all written comments to R. Joseph Durbala, 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: General Revision of Regulations Relating to Withholding of Tax on Certain U.S. Source Income Paid to Foreign Persons and Related Collection, Refunds and Credits; Revision of Information Reporting and Backup Withholding Regulations; and Removal of Regulations Under Part 35a and of

Certain Regulations Under Income Tax Treaties.

OMB Number: 1545-1484.

Regulation Project Number: REG-242282-97 (formerly INTL-62-90; INTL-32-93; INTL-52-86; INTL-52-94).

Abstract: This regulation prescribes collections of information for foreign persons that received payments subject to withholding under sections 1441, 1442, 1443, or 6114 of the Internal Revenue Code. This information is used to claim foreign person status and, in appropriate cases, to claim residence in a country with which the United States has an income tax treaty in effect, so that withholding at a reduced rate of tax may be obtained at source. The regulation also prescribes collections of information for withholding agents. This information is used by withholding agents to report to the IRS income paid to a foreign person that is subject to withholding under Code sections 1441, 1442, and 1443. The regulation also requires that a foreign taxpayer claiming a reduced amount of withholding tax under the provisions of an income tax treaty must disclose its reliance upon a treaty provision by filing Form 8833 with its U.S. income tax return.

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, individuals or households, not-for-profit institutions, farms, and Federal, state, local or tribal governments.

The burden for the reporting requirements is reflected in the burden of Forms W-8BEN, W08ECL, W-8EXP, W-8IMY, 1042, 1042S, 8233, 8833, and the income tax return of a foreign person filed for purposes of claiming a refund of tax.

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: April 23, 2008.

R. Joseph Durbala,

IRS Reports Clearance Officer.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

IRS/VA FFRDC Co-Sponsorship

AGENCY: Internal Revenue Service (IRS) Treasury, National Office Procurement.

ACTION: Notice.

SUMMARY: The Internal Revenue Service (IRS) and The Department of Veterans Affairs (VA) executed a Memorandum of Understanding (MOU) on February 7, 2008 to designate VA as a Co-Sponsor of the Federally Funded Research and Development Center (FFRDC), titled The Center for Enterprise Modernization (CEM). CEM is operated by The MITRE Corporation (MITRE). IRS remains the primary sponsor of this enterprise systems engineering and integration FFRDC; VA is a Co-Sponsor.

VA has determined that it requires an FFRDC mission partner to assist in the achievement of its strategic and business enterprise modernization goals and the IRS FFRDC meets this need.

DATES: The Agency must receive comments on or before June 9, 2008.

ADDRESSES: Comments may be submitted by one of the following methods: Mail to: 6009 Oxon Hill Road, Suite 500, Oxon Hill, MD, attn: Carol Gentry, subject: Co-Sponsor Comments, or e-mail to *Carol.A.Gentry@irs.gov*, subject: Co-Sponsor Comments.

FOR FURTHER INFORMATION CONTACT: For further information contact Carol Gentry at *Carol.A.Gentry@irs.gov*.

Carol A. Gentry,

Contracting Officer, Internal Revenue Service.

[FR Doc. E8-10188 Filed 5-7-08; 8:45 am]

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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 877(a)) with respect to whom the Secretary received information during the quarter ending March 31, 2008.

Last name	First name	Middle name/initials
LEONTE	LUCIAN.	
FERRARI	BRUNO	F
LEONTE	MARIE.	
KAFIE	CHRISTOPHER.	
HARTWELL	CAROL	R
HARTWELL	PETER	D
KWAN	KENNETH	KWOK YUNG
WONG	WING-WAH	MARY
GARRY	NORENE.	
YIN	ALEC.	
NISHIDA	HISAOKI.	
LEE	BRIAN	JUN-JAEH
LEE	BRIAN	JUN-JAEH
ZENI	VICTORIA	C
LU	CLARK	CHIA-CHUEH
SOSKINE	MICHEL.	
WU	ALAN	KAN WING
FAULK-ANTONAKIS	E	SASKIA
SCHREY nee FRAZIER	DAVID	NEIL
GERRY	JAMES	T
YEH	CHIA LIN	CAROLYN
HODGINS	JESSIE	ELEANOR
SIE	WINSTON.	
LAM	PETER	AR-FU
TATEMATSU	KAORI.	
GATTI	MARCEL	FOSTER
WU	ADRIAN	Y
HO	LUCIA	M
NELSON	RENEE	C
JENNINGS	ALICE	W
HOLMES	PAMELA	EVANS
FULLER	STEWART.	
TANG	HING CHI	WILLIAM
MADELEY	CAROL	A
MCKERN	ROBERT	BRUCE
CHRISTENSEN	BARBARA	D.
D'ARENBERG	PIERRE.	
OHLSTEIN	ADAM	LEE