

**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, Pub. L. 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 8308, Report of a Sale or Exchange of Certain Partnership Interests.

**DATES:** Written comments should be received on or before August 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 form and instructions should be directed to Faye Bruce, (202) 622-6665, Internal Revenue Service, Room 5577, 1111 Constitution Avenue NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:**

*Title:* Report of a Sale or Exchange of Certain Partnership Interests.

*OMB Number:* 1545-0941.

*Form Number:* 8308.

*Abstract:* Form 8308 is an information return that gives the IRS the names of the parties involved in an exchange of a partnership interest under Internal Revenue Code section 751(a). It is also used by the partnership as a statement to the transferor and transferee. It alerts the transferor that a portion of the gain on the sale of a partnership interest may be ordinary income.

*Current Actions:* There are no changes being made to Form 8308 at this time.

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

*Affected Public:* Business or other for-profit organizations, individuals, and farms.

*Estimated Number of Respondents:* 200,000.

*Estimated Time Per Respondent:* 7 hr., 18 min.

*Estimated Total Annual Burden Hours:* 1,460,000.

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: June 3, 1999.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

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**DEPARTMENT OF TREASURY**

**Internal Revenue Service**

**Electronic Tax Administration Advisory Committee; Meeting**

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

**ACTION:** Notice of open meeting of the Electronic Tax Administration Advisory Committee (ETAAC).

**SUMMARY:** In 1998 the IRS established the Electronic Tax Administration Advisory Committee (ETAAC). The primary purpose of ETAAC is to provide an organized public forum for discussion of electronic tax administration issues in support of the overriding goal that paperless filing should be the preferred and most convenient method of filing tax and information returns. ETAAC offers constructive observations about current or proposed policies, programs, and procedures, and suggests improvements.

There will be a meeting of ETAAC Friday, June 18, 1999. The meeting will be held in the United States Capitol Building, Room HC5, Washington, D.C.

A summarized version of the agenda along with a list of topics that are planned to be discussed are listed below.

**Summarized Agenda for Meeting Friday, June 18, 1999**

9:00 Meeting Opens  
12:00 Break for Lunch  
1:00 Meeting Resumes  
3:00 Meeting Adjourns

The topics that are planned to be covered are as follows:

- (1) 1999 Filing Season—Lessons Learned
- (2) Initiatives for 2000 Filing Season
- (3) Account Management Presentation
- (4) PRIME Contractor
- (5) Fed/State Relations
- (6) Report to Congress

**Note:** Last minute changes to these topics are possible and could prevent advance notice.

**SUPPLEMENTARY INFORMATION:** ETAAC reports to the Assistant Commissioner, Electronic Tax Administration, who is the executive responsible for the electronic tax administration program. Increasing participation by external stakeholders in the development and implementation of the Internal Revenue Service (IRS) strategy for electronic tax administration will help achieve the goal that paperless filing should be the preferred and most convenient method of filing tax and information returns. ETAAC members are not paid for their time or services, but consistent with Federal regulations, they are reimbursed for their travel and lodging expenses to attend the public meetings, working sessions, and an orientation each year.

The meeting will be open to the public, and will be in a room that accommodates approximately 150 people, including members of ETAAC and IRS officials. Seats are available to members of the public on a first-come, first-served basis. To get your name on the access list, *notification of intent to attend the meeting must be made with Ms. Robin Marusin by June 14, 1999. Ms. Marusin can be reached at 202-622-8284.* Notification of intent should include your name, organization and phone number. If you leave this information for Ms. Marusin in a voice-mail message, please spell out all names. A draft of the agenda will be available via facsimile transmission the week prior to the meeting. Please call Ms. Robin Marusin on or after Monday June 7 to have a copy of the agenda faxed to you. Please note that a draft agenda will not be available until that date.

**FOR FURTHER INFORMATION CONTACT:** To get on the access list to attend this

meeting, to have a copy of the agenda faxed to you, or to get general information about ETAAC call Robin Marusin at 202-622-8184.

**Terrence H. Lutes,**

*Acting Assistant Commissioner, Electronic Tax Administration.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Advisory Group to the Commissioner of Internal Revenue; Meeting

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

**ACTION:** Notice.

**SUMMARY:** The IRS Advisory Council (IRSAC) will hold a public meeting on the IRS modernization; taxpayer burden reduction efforts; performance measures; filing season overview and planning; and IRS automated information tools.

**DATES:** The meeting will be held, Wednesday, June 30, 1999.

**ADDRESSES:** The meeting will be held in Room 3313, Main Building, 1111 Constitution Avenue, NW., Washington, DC.

**FOR FURTHER INFORMATION CONTACT:** Lorenza Wilds; Office of Public Liaison and Small Business Affairs, CL:PL, Room 7559 IR, 1111 Constitution Avenue, N.W., Washington, DC 20224, telephone 202-622-5188 not a toll-free number. E-mail address: \*public\_liaison@ccgate.hq.irs.gov.

**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 a public meeting of the IRSAC will be held on Wednesday, June 30, 1999, beginning at 9 am in Room 3313, main building, 1111 Constitution Avenue, NW, Washington, DC 20225.

Last minute changes to the agenda or order of topic discussion are possible and could prevent effective advance notice. The meeting will be in a room that accommodates approximately 50 people, including IRSAC members and IRS officials. Due to the limited space and security specifications, please call Lorenza Wilds to confirm your attendance. Ms. Wilds can be reached at (202) 622-5188 (not toll-free). Attendees are encouraged to arrive at least 30 minutes prior to the starting time of the meeting, to allow enough time to clear security at the 1111 Constitution Avenue, N.W., entrance. If you would like for the IRSAC to consider a written

statement, please call (202) 622-5081, write to Merci del Toro, Office of Public Liaison, CL:PL, Internal Revenue Service, 1111 Constitution Avenue, N.W., Room 7559 IR, Washington, D.C. 20224, or E-mail at \*public\_liaison@ccgate.hq.irs.gov.

Dated: June 8, 1999.

**Susanne M. Sottile,**

*Designated Federal Official, National Director, Office of Public Liaison and Small Business Affairs.*

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## DEPARTMENT OF VETERANS AFFAIRS

### Summary of Precedent Opinions of the General Counsel

**AGENCY:** Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** The Department of Veterans Affairs (VA) is publishing a summary of legal interpretations issued by the Department's General Counsel involving veterans' benefits under laws administered by VA. These interpretations are considered precedential by VA and will be followed by VA officials and employees in future claim matters. The summary is published to provide the public, and, in particular, veterans' benefit claimants and their representatives, with notice of VA's interpretation regarding the legal matter at issue.

**FOR FURTHER INFORMATION CONTACT:** Jane L. Lehman, Chief, Law Library, Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420, (202) 273-6558.

**SUPPLEMENTARY INFORMATION:** VA regulations at 38 CFR 2.6(e)(9) and 14.507 authorize the Department's General Counsel to issue written legal opinions having precedential effect in adjudications and appeals involving veterans' benefits under laws administered by VA. The General Counsel's interpretations on legal matters, contained in such opinions, are conclusive as to all VA officials and employees not only in the matter at issue but also in future adjudications and appeals, in the absence of a change in controlling statute or regulation or a superseding written legal opinion of the General Counsel.

VA publishes summaries of such opinions in order to provide the public with notice of those interpretations of the General Counsel that must be followed in future benefit matters and to assist veterans' benefit claimants and

their representatives in the prosecution of benefit claims. The full text of such opinions, with personal identifiers deleted, may be obtained by contacting the VA official named above.

### VAOPGCPREC 01-99

#### Questions Presented

a. May compensation be paid under 38 U.S.C. 1151 for disability incurred or aggravated as the result of a sexual assault by a Department of Veterans Affairs (VA) physician which occurred while a veteran was receiving an examination or medical treatment at a VA facility?

b. May compensation be paid under 38 U.S.C. 1151 for a psychiatric disability incurred or aggravated as the result of a VA examination or medical treatment, or is compensation under those provisions limited to incurrence or aggravation of physical disability?

#### Held:

a. Section 1151 of title 38, United States Code, as applicable to claims filed before October 1, 1997, does not authorize payment of compensation for disability incurred or aggravated as the result of a sexual assault by a Department of Veterans Affairs (VA) physician which occurred while a veteran was receiving treatment or an examination at a VA facility. For purposes of compensation under those provisions, the disability must result from the medical treatment or examination itself and not from independent causes occurring coincident with the treatment or examination. A sexual assault generally would not constitute medical treatment or examination within the meaning of 38 U.S.C. 1151 and would not provide a basis for compensation under those provisions. However, if the actions or procedures alleged to have constituted an assault would otherwise be within the ordinary meaning of the terms "medical treatment or "examination," then compensation may be payable under section 1151. Accordingly, it may be necessary to make factual determinations in individual cases as to whether the actions or procedures alleged to have caused disability constituted part of "medical treatment" or "examination" or were independent actions merely coincidental with such treatment or examination.

b. VA may pay compensation under 38 U.S.C. 1151 for psychiatric disability due to a disease or injury incurred or aggravated as a result of VA hospitalization, medical or surgical treatment, examination, or vocational rehabilitation.