### **DEPARTMENT OF THE TREASURY**

#### Internal Revenue Service

Proposed Collection; Comment Request for Revenue Procedure 96–53

**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, Pub. L. 104–13(44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Revenue Procedure 96–53, Section 482—Allocations Between Related Parties.

**DATES:** Written comments should be received on or before March 7, 2003 to be assured of consideration.

ADDRESSES: Direct all written comments to Glenn Kirkland, Internal Revenue Service, room 6411, 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 Allan Hopkins, (202) 622–6665, or through the Internet (*Allan.M.Hopkins@irs.gov*), Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224.

### SUPPLEMENTARY INFORMATION:

*Title:* Sec. 482—Allocations Between Related Parties.

*OMB Number:* 1545–1503. Revenue Procedure Number: Revenue Procedure 96–53.

Abstract: The information requested in this revenue procedure is required to enable the Internal Revenue Service to give advice on filing Advance Pricing Agreement applications, to process such applications and negotiate agreements, and to verify compliance with the agreements and whether the agreements require modification.

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 forprofit organizations.

Estimated Number of Respondents: 160.

Estimated Time Per Respondent: 32 hours, 49 minutes.

Estimated Total Annual Burden Hours: 5,250.

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: December 30, 2002.

#### Carol Savage,

Program Analyst.

[FR Doc. 03–204 Filed 1–3–03; 8:45 am]

BILLING CODE 4830-01-P

### **DEPARTMENT OF THE TREASURY**

### Internal Revenue Service

Proposed Collection; Comment Request Revenue Procedure 96–52

**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, Pub. L. 104–13(44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Revenue Procedure 96–52, Acceptance Agents (IRB 1996–48).

**DATES:** Written comments should be received on or before March 7, 2003 to be assured of consideration.

ADDRESSES: Direct all written comments to Glenn Kirkland, Internal Revenue Service, room 6411, 1111 Constitution Avenue NW., Washington, DC 20224.

### FOR FURTHER INFORMATION CONTACT:

Requests for additional information or revenue procedure should be directed to Larnice Mack, (202) 622–3179, or through the Internet (*Larnice.Mack@irs.gov.*), Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224.

### SUPPLEMENTARY INFORMATION:

Title: Acceptance Agents.

OMB Number: 1545–1499.

Revenue Procedure Number: Revenue

Procedures 96–52.

Abstract: Revenue Procedure 96–52 describes application procedures for becoming an acceptance agent and the requisite agreement that an agent must execute with the Internal Revenue Service.

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

Estimated Number of Respondents: 12.825

Estimated Time Per Respondent: 3 hrs., 12 minutes.

Estimated Total Annual Burden Hours: 41,006.

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: December 30, 2002.

# Carol Savage,

Program Analyst.

[FR Doc. 03-205 Filed 1-3-03; 8:45 am]

BILLING CODE 4830-01-P

#### **DEPARTMENT OF THE TREASURY**

### **Internal Revenue Service**

# Open Meeting of the Taxpayer Advocacy Panel, E-Filing Issue Committee

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

**ACTION:** Notice.

**SUMMARY:** An open meeting of the Taxpayer Advocacy Panel, E-Filing Issue Committee will be conducted (via teleconference).

**DATES:** The meeting will be held Thursday, February 13, 2003.

## FOR FURTHER INFORMATION CONTACT:

Mary Ann Delzer 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 open meeting of the Taxpaver Advocacy Panel, E-Filing Issue Committee will be held Thursday, February 13, 2003, from 2 p.m. central time to 3 p.m. central time via a telephone conference call. The Taxpayer Advocacy Panel is soliciting public comment, ideas, and suggestions on improving customer service at the Internal Revenue Service. You can submit written comments to the panel by faxing to (414) 297-1623, or by mail to Taxpayer Advocacy Panel, Stop1006MIL, 310 West Wisconsin Avenue, Milwaukee, WI 53203-2221. Public comments will also be welcome

during the meeting. Please contact Mary Ann Delzer at 1–888–912–1227 or (414) 297–1604 for dial-in information.

The agenda will include the following: Various IRS issues.

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

Dated: December 19, 2002.

### Maryclare Whitehead,

Executive Assistant to the National Taxpayer Advocate.

[FR Doc. 03–199 Filed 1–3–03; 8:45 am] BILLING CODE 4830–01–P

## **DEPARTMENT OF THE TREASURY**

### **Internal Revenue Service**

Open Meeting of the Area 4 Taxpayer Advocacy Panel (Including the States of Illinois, Indiana, Kentucky, Michigan, Ohio, West Virginia, and Wisconsin)

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

**ACTION:** Notice.

**SUMMARY:** An open meeting of the Area 4 Taxpayer Advocacy Panel will be conducted (via teleconference).

**DATES:** The meeting will be held Wednesday, February 5, 2003.

# FOR FURTHER INFORMATION CONTACT:

Mary Ann Delzer 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 open meeting of the Area 4 Taxpaver Advocacy Panel will be held Wednesday, February 5, 2003, from 11 a.m. central time to noon central time via a telephone conference call. The Taxpayer Advocacy Panel is soliciting public comment, ideas, and suggestions on improving customer service at the Internal Revenue Service. You can submit written comments to the panel by faxing to (414) 297-1623, or by mail to Taxpayer Advocacy Panel, Stop1006MIL, 310 West Wisconsin Avenue, Milwaukee, WI 53203-2221. Public comments will also be welcome during the meeting. Please contact Mary Ann Delzer at 1-888-912-1227 or (414) 297-1604 for dial-in information.

The agenda will include the following: Various IRS issues.

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

Dated: December 19, 2002.

## Maryclare Whitehead,

 $\label{lem:exact to the National Taxpayer} Executive \ Assistant \ to \ the \ National \ Taxpayer \ Advocate.$ 

[FR Doc. 03–200 Filed 1–3–03; 8:45 am] BILLING CODE 4830–01–P

# **DEPARTMENT OF THE TREASURY**

#### **Internal Revenue Service**

Open Meeting of the Area 5 Taxpayer Advocacy Panel (Including the States of Iowa, Kansas, Minnesota, Missouri, Nebraska, North Dakota, Oklahoma, South Dakota, and Texas)

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

**ACTION:** Notice.

**SUMMARY:** An open meeting of the Area 5 Taxpayer Advocacy Panel will be conducted.

**DATES:** The meeting will be held Friday, February 7, 2003, from 1 to 4 p.m., and Saturday, February 8, 2003, from 8 a.m. to noon.

### FOR FURTHER INFORMATION CONTACT:

Mary Ann Delzer 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 open meeting of the Area 5 Taxpayer Advocacy Panel will be held Friday, February 7, 2003, from 1 to 4 p.m., and Saturday, February 8, 2003, from 8 a.m. to noon at the Courtvard Overland Park, Metcalf, 11301 Metcalf Avenue, Overland Park, KS 66210. The Taxpayer Advocacy Panel is soliciting public comment, ideas, and suggestions on improving customer service at the Internal Revenue Service. You can submit written comments to the panel by faxing to (414) 297-1623, or by mail to Taxpaver Advocacy Panel, Stop1006MIL, 310 West Wisconsin Avenue, Milwaukee, WI 53203-2221. Public comments will also be welcome during the meeting. Please contact Mary Ann Delzer at 1-888-912-1227 or (414) 297-1604 for more information.

The agenda will include the following: Various IRS issues.

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

Dated: December 19, 2002.

## Maryclare Whitehead,

Executive Assistant to the National Taxpayer Advocate.

[FR Doc. 03–201 Filed 1–3–03; 8:45 am] BILLING CODE 4830–01–P