

**Abstract:** Internal Revenue Code section 1445 requires transferees to withhold tax on the amount realized from sales or other dispositions by foreign persons of U.S. real property interests. Form 8288 is used to report and transmit the amount withheld to the IRS. Form 8288-A is used by the IRS to validate the withholding, and a copy is returned to the transferor for his or her use in filing a tax return.

**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:** Business or other for-profit organizations and individuals or households.

**Estimated Number of Respondents:** 4,918.

**Estimated Time Per Respondent:** 21 hr., 43 min.

**Estimated Total Annual Burden Hours:** 106,784.

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: April 29, 1998.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

[FR Doc. 98-12201 Filed 5-7-98; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 8271

**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 Form 8271, Investor Reporting of Tax Shelter Registration Number.

**DATES:** Written comments should be received on or before July 7, 1998 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 Martha R. Brinson, (202) 622-3869, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

#### SUPPLEMENTARY INFORMATION:

**Title:** Investor Reporting of Tax Shelter Registration Number.

**OMB Number:** 1545-0881.

**Form Number:** 8271.

**Abstract:** All persons who are claiming a deduction, loss, credit, or other tax benefit, or reporting any income on their tax return from a tax shelter required to be registered under Internal Revenue Code section 6111 must report the tax shelter registration number to the IRS. Form 8271 is used for this purpose. The IRS uses the information provided on Form 8271 to identify the tax shelter from which the benefits are claimed and to determine if any compliance actions are needed.

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

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

**Affected Public:** Individuals or households, business or other for-profit organizations, not-for-profit institutions, farms, and state, local, or tribal governments.

**Estimated Number of Respondents:** 297,500.

**Estimated Time Per Respondent:** 52 min.

**Estimated Total Annual Burden Hours:** 258,825.

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: April 30, 1998.

**Garrick R. Shear,**

*IRS Reports Clearance Officer*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[Delegation Order No. 250]

#### Delegation of Authority

**AGENCY:** Internal Revenue Service, Treasury.

**ACTION:** Delegation of Authority.

**SUMMARY:** The specific authority to issue Taxpayer Advocate Directives and Proposed Taxpayer Advocate Directives. The text of the delegation order appears below.

**EFFECTIVE DATE:** March 17, 1998.

**FOR FURTHER INFORMATION CONTACT:**

Doug Peterson, Program Analyst, C:TA, Room 1027, 1111 Constitution Ave, NW, Washington, D.C. 20224, (202) 622-4315 (not a toll-free call).

**Issuance of Taxpayer Advocate Directives**

*Authority:* To issue Taxpayer Advocate Directives and Proposed Taxpayer Advocate Directives.

(1) Taxpayer Advocate Directives provide authority to the Taxpayer Advocate to mandate that functional areas make certain administrative or procedural changes. These changes are limited to situations in which the Taxpayer Advocate has previously requested a change be made to either improve the operation of a functional process or to grant relief to groups of taxpayers (or all taxpayers) much in the way that a Taxpayer Assistance Order (under Section 7811 of the Internal Revenue Code) is used to grant relief to individual taxpayers. Directives will only be used to order specific actions when the Taxpayer Advocate believes the action is necessary to implement a recommendation designed to protect the rights of taxpayers, prevent undue burden, ensure equitable treatment, or provide a essential service to taxpayers. The only avenue of appeal, should a functional area disagree with the directive, is to the Deputy Commissioner. A Taxpayer Advocate Directive will *not* be issued to interpret law.

(2) A Proposed Taxpayer Advocate Directive will be issued to the Chief(s)

of the responsible area. This will generally be the Headquarters functional area. However, if the policy or procedure is unique to a specific region, district, or service center, the Proposed Taxpayer Advocate Directive may be addressed to the director of that region, district, or center (with a copy of the Directive to the headquarters functional chief). A copy of the Proposed Taxpayer Advocate Directive will be sent the Deputy Commissioner. The proposed directive will specify a time period to respond (generally, 90 days). In certain instances, an extension to this time period may be granted. The response can take the form of an agreed action to resolve the problem, a counter-proposal of a different action to resolve the problem, or an explanation of why the proposed action or change cannot or should not take place. The Taxpayer Advocate, at his or her option, may accept an alternative suggestion or a proposal by the function to jointly work toward a solution to the problem. Generally, a Proposed Taxpayer Advocate Directive will not be issued until after the function has been given the opportunity to work with the Advocate to resolve the issue.

(3) If a response that is not deemed satisfactory (by the Advocate) is received within the time period allowed in the Proposed Taxpayer Advocate Directive, or if no response has been received, a formal Taxpayer Advocate Directive may be issued. The Directive will include an explanation of why the function's response is not satisfactory. A copy of the Directive will be provided to the function and the Deputy Commissioner.

(4) If the Chief of the area subject to the Taxpayer Advocate Directive disagrees with the action required by the directive, he/she may appeal the

proposed action to the Deputy Commissioner within 10 calendar days of the date on the Directive. An appeal must include an analysis of why the proposed action cannot or should not be implemented. The Taxpayer Advocate or the Deputy Commissioner may, at their discretion, extend the 10-day period if they determine that more time is needed to provide information or analysis that was not included in the response to the Proposed Taxpayer Advocate Directive.

(5) In instances where the Taxpayer Advocate determines that the problem is immediate in nature and will have a significant negative impact on taxpayers, the Advocate may issue a Taxpayer Advocate Directive immediately, without the intervening step of a Proposed Taxpayer Advocate Directive. This will be done only if, in the opinion of the Advocate and the Deputy Commissioner, allowing normal time frames would prevent the implementation of the action. Such "expedited" Taxpayer Advocate Directives will receive immediate review by the Deputy Commissioner. It is anticipated that all parties involved (the Advocate, the Deputy Commissioner, and the Chief of any impacted functions) would meet as soon as possible to resolve the issue.

*Delegated to:* The National Taxpayer Advocate.

*Redelegation:* This Authority may not be redelegated.

*Source of Authority:* Treasury Order 150-10.

Approved:

Dated: March 17, 1998.

**Charles O. Rossotti,**  
*Commissioner.*

[FR Doc. 98-12200 Filed 5-7-98; 8:45 am]

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