

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 5, 1998.

Garrick R. Shear,

IRS Reports Clearance Officer.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

[PS-4-89]

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, Pub. L. 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning an existing final regulation, PS-4-89 (TD 8580), Disposition of an Interest in a Nuclear Power Plant (§ 1.468A-3).

DATES: Written comments should be received on or before October 13, 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 regulation should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Disposition of an Interest in a Nuclear Power Plant.

OMB Number: 1545-1378.

Regulation Project Number: PS-4-89.

Abstract: This regulation relates to certain Federal income tax consequences of a disposition of an interest in a nuclear power plant by a taxpayer that has maintained a nuclear decommissioning fund with respect to that plant. The regulation affects taxpayers that transfer or acquire interests in nuclear power plants by providing guidance on the tax consequences of these transfers. In addition, the regulation extends the benefits of Internal Revenue Code section 468A to electing taxpayers with an interest in a nuclear power plant under the jurisdiction of the Rural Electrification Administration.

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.

Estimated Number of Respondents: 52.

Estimated Time Per Respondent: 2 hours, 24 minutes.

Estimated Total Annual Burden Hours: 125.

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 5, 1998.

Garrick R. Shear,

IRS Reports Clearance Officer.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

IRS Citizen Advocacy Panel Notice

AGENCY: Internal Revenue Service, Treasury.

ACTION: IRS Citizen Advocacy Panel; Notice of Solicitation of Panel Members for the Brooklyn, Midwest and Pacific-Northwest Tax Districts.

SUMMARY: The Department of Treasury is establishing IRS Citizen Advocacy Panels to provide independent monitoring of the quality of IRS customer service and to make recommendations to improve that service throughout the country.

DATES: Applications will be accepted from June 23 until September 11, 1998.

ADDRESSES: Applications can be obtained by calling the following toll-free number: 1-888-449-1071.

FOR FURTHER INFORMATION CONTACT:

Questions regarding the establishment and selection of the IRS Brooklyn, Midwest or Pacific Northwest Citizen Advocacy Panels may be directed to Michael Lewis, Director, IRS Citizen Advocacy Panel, Office of the Assistant Secretary for Management and Chief Financial Officer, Department of the Treasury, 1500 Pennsylvania Avenue, N.W., Room 2421, Washington, DC 20220, (202) 622-3068.

SUPPLEMENTARY INFORMATION: The first Citizen Advocacy Panel (CAP) was established in the South Florida Tax District on June 23, 1998. The next Citizen Advocacy Panels will be formed in the Brooklyn, Midwest and Pacific-Northwest Tax Districts. An

independent consulting firm, Booz Allen and Hamilton, Inc., is accepting applications for membership for these next three Panels between June 23 and September 11, 1998. The panels will be operational in the late Fall of 1998.

The mission of the Panels is to provide citizen input into enhancing IRS customer service by identifying problems and making recommendations for improvement with "IRS systems and procedures"; elevate the identified problems to the appropriate IRS official and monitor the progress to effect change; and refer individual taxpayers to the appropriate IRS office for assistance in resolving their problems. The Panels will consist of 7-12 volunteer members who serve at the pleasure of the Secretary of Treasury and will function solely as advisory bodies.

The Panels are seeking applicants who have an interest in good government, a personal commitment to volunteer approximately 100 hours a year, and a desire to help improve IRS customer service. To the extent possible, the IRS would like to ensure a balanced Panel membership representing a cross-section of the tax paying public in the each of the Tax Districts. Potential candidates must be US citizens, legal residents one of the Tax Districts, compliant with Federal, State and Local taxes, and pass an FBI background check.

For the Citizen Advocacy Panels to be most effective, members should have experience in some of the following areas: experience helping people resolve problems with a government organization; experience formulating and presenting proposals; knowledge of taxpayer concerns; experience representing the interests of your community, state or region; experience working with people from diverse backgrounds; and experience helping people resolve disputes.

Booz Allen & Hamilton, Inc., will manage the selection process. Interested applicants should first call the following toll free number, 1-888-449-1071, and

complete the initial phone screen. If the applicant passes the phone screen and is still interested, an application package will be sent to them directly. Completed applications will be reviewed, tax background checks and FBI name checks will be conducted, and panel interviews will be conducted with the most qualified candidates. Final candidates will be ranked by experience and suitability and then the Secretary of Treasury will review the recommended candidates and make final selections.

The Brooklyn Tax District consists of the New York State counties of Kings (Borough of Brooklyn), Queens, Nassau and Suffolk. The Midwest Tax District includes the states of Iowa, Nebraska and Wisconsin. The Pacific Northwest Tax District includes the states of Alaska, Hawaii, Oregon and Washington.

Dated: August 6, 1998.

Cathy VanHorn,

CAP Project Manager.

[FR Doc. 98-21558 Filed 8-11-98; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Tax Counseling for the Elderly (TCE) Program, Availability of Application Packages

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Availability of TCE Application Packages.

SUMMARY: This document provides notice of the availability of Application Packages for the 1999 Tax Counseling for the Elderly (TCE) Program.

DATES: Application Packages are available from the IRS at this time. The deadline for submitting an application package to the IRS for the 1999 Tax Counseling for the Elderly (TCE) Program is September 10, 1998.

ADDRESSES: Application Packages may be requested by contacting: Internal

Revenue Service, 5000 Ellin Road, Lanham, MD, 20706, Attention: Program Manager, Tax Counseling for the Elderly Program, OP:C:A:E:E, Building C-7, Room 166.

FOR FURTHER INFORMATION CONTACT: Ms. Karen Bradley, OP:C:A:E:E, Building C-7, Room 166, Internal Revenue Service, 5000 Ellin Road, Lanham, MD, 20706. The non-toll-free telephone number is: (202) 283-0188.

SUPPLEMENTARY INFORMATION: Authority for the Tax Counseling for the Elderly (TCE) Program is contained in Section 163 of the Revenue Act of 1978, Public Law 95-600, (92 Stat. 12810), November 6, 1978. Regulations were published in the **Federal Register** at 44 FR 72113 on December 13, 1979. Section 163 gives the IRS authority to enter into cooperative agreements with private or public non-profit agencies or organizations to establish a network of trained volunteers to provide free tax information and return preparation assistance to elderly individuals. Elderly individuals are defined as individuals age 60 and over at the close of their taxable year.

Cooperative agreements will be entered into based upon competition among eligible agencies and organizations. Because applications are being solicited before the FY 1999 budget has been approved, cooperative agreements will be entered into subject to appropriation of funds. Once funded, sponsoring agencies and organizations will receive a grant from the IRS for administrative expenses and to reimburse volunteers for expenses incurred in training and in providing tax return assistance. The Tax Counseling for the Elderly (TCE) Program is referenced in the Catalog of Federal Domestic Assistance in Section 21.006.

Jane Warriner,

National Director, Compliance, Accounts, and Quality Division.

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