

all persons to which a written determination is issued. That section also requires that such persons receive a notice if related background file documents are requested. Notice 437 is issued to recipients of letter rulings; Notice 437A to recipients of Chief Counsel Advice; Notice 438 to recipients of technical advice memorandums; and Notice 466 to recipients if a request for the related background file document is received. The notices inform the recipients of their right to request further deletions to the public inspection version of written determinations or related background file documents.

**Current Actions:** There are no changes being made to the notices 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:** 3,250.

**Estimated Time Per Respondent:** 30 minutes.

**Estimated Total Annual Burden Hours:** 1,625.

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: September 24, 1998.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

[FR Doc. 98-26703 Filed 10-5-98; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request For Form MTQ/941

**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 Form MTQ/941, Montana Quarterly Tax Report/Employer's Quarterly Federal Tax Return.

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

#### SUPPLEMENTARY INFORMATION:

**Title:** Montana Quarterly Tax Report/Employer's Quarterly Federal Tax Return.

**OMB Number:** 1545-1554.

**Form Number:** Form MTQ/941.

**Abstract:** Form MTQ/941 is used by employers to report payments made to employees subject to income and social security and Medicare taxes and the amounts of these taxes. The state of Montana and the Simplified Tax and Wage Reporting System (STAWRS) have formed a partnership to explore the potential of combining Montana's quarterly reports for state withholding, Old Fund Liability Tax, and

Unemployment Insurance with the Employer's Quarterly Federal Tax Return (Form 941). One form will satisfy both state and Federal requirements and will make employer filing faster and easier.

**Current Actions:** Revision of a currently approved collection.

**Type of Review:** Form MTQ/941 has been revised because of a change to the deposit regulations (Reg. 31.6302-1T(f)(4)) increasing the threshold for the deposit of Federal employment taxes from \$500 to \$1,000.

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

**Estimated Number of Responses:** 390.

**Estimated Time Per Response:** 9 hr., 46 min.

**Estimated Total Annual Burden Hours:** 3,805.

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: September 28, 1998.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

[FR Doc. 98-26704 Filed 10-5-98; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Information Reporting Program Advisory Committee; Notice of Meeting

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

**ACTION:** Notice of open meeting of the Information Reporting Program Advisory Committee.

**SUMMARY:** In 1991 the IRS established the Information Reporting Program Advisory Committee (IRPAC) in response to a recommendation made by the United States Congress. The primary purpose of IRPAC is to provide an organized public forum for discussion of relevant information reporting issues between the officials of the IRS and representatives of the payer/practitioner community. IRPAC offers constructive observations about current or proposed policies, programs, and procedures and, when necessary, suggests ways to improve the operation of the Information Reporting Program (IRP).

There will be a meeting of IRPAC on Wednesday and Thursday, October 28-29, 1998. The meeting will be held in Room 3313 of the Internal Revenue Service Main Building, which is located at 1111 Constitution Avenue, NW, Washington, DC. 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 on October 28-29, 1998

*Wednesday, October 28, 1998*

9:00—Meeting Opens

11:30—Break for Lunch

1:00—Meeting Resumes

4:30—Meeting Adjourns for the Day

*Thursday, October 29, 1998*

9:00—Meeting Reconvenes

12:00—Meeting Adjourns

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

(1) Use of Form W-9 By Related Entities

- (2) Content of a Year-End Accounting Statement Enclosed in a Statement Mailing
- (3) Reporting on Tuition Payments By Institutions of Higher Education
- (4) Application of Alternative Documentary Evidence Test to Offshore Accounts
- (5) Gross Proceeds Reporting on the Sale of Stock Acquired by Exercising Nonqualified Employee Stock Options.
- (6) Withholding Requirements on Payments of Designated Distributions to Corporations, Partnerships, Estates, and Trusts
- (7) IRA Earnings Calculation for Excess Contributions Returned Prior to the Tax Due Date
- (8) Standardization of Name Format on Tax Forms
- (9) Follow-up on Form W-2G Reporting for Slot Machine Payouts
- (10) Follow-up on Combined Filing of Information Returns in Mergers and Acquisitions
- (11) Follow-up on Backup Withholding and Due Diligence Issues Resulting from Mergers and Acquisitions
- (12) Follow-up on Roth and Education IRA Reporting Issues
- (13) Follow-up on Employer Authority to See and Copy the Social Security Card
- (14) Follow-up on Information Reporting for Disregarded Entities
- (15) IRS Presentation on the Simplified Tax and Wage Reporting System (STAWRS)
- (16) IRS Presentation on the Electronic Federal Tax Payment System (EFTPS)
- (17) IRS Presentation by the Martinsburg Computing Center
- (18) IRS Presentation on the New Employment Tax Call-Site
- (19) IRS Presentation on the Revised Forms W-8
- (20) IRS Presentation on the Restructuring and Reform Act of 1998

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

**SUPPLEMENTARY INFORMATION:** IRPAC reports to the National Director, Office of Specialty Taxes, who is the executive responsible for information reporting payer compliance. IRPAC is instrumental in providing advice to enhance the IRP Program. Increasing participation by external stakeholders in the planning and improvement of the tax system will help achieve the goals

of increasing voluntary compliance, reducing burden, and improving customer service. IRPAC is currently comprised of 17 representatives from various segments of the information reporting payer/practitioner community. IRPAC 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 two public meetings each year.

**DATES:** The meeting will be open to the public, and will be in a room that accommodates approximately 80 people, including members of IRPAC and IRS officials. Seats are available to members of the public on a first-come, first-served basis. In order to get your name on the building access list, *notification of intent to attend this meeting must be made with Ms. Gloria Wilson no later than Friday, October 23, 1998. Ms. Wilson can be reached at 202-622-4393.* Notification of intent to attend should include your name, organization and phone number. If you leave this information for Ms. Wilson 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. Thomasine Matthews at 202-622-4214 on or after Monday, October 19, 1998, to have a copy of the agenda faxed to you. Please note that a draft agenda will not be available until that date.

**ADDRESSES:** If you would like to have IRPAC consider a written statement at a future IRPAC meeting (not this upcoming meeting), please write to Kate LaBuda at the IRS, Office of Payer Compliance, OP:EX:ST:PC, Room 2013, 1111 Constitution Avenue, NW., Washington, DC, 20224.

**FOR FURTHER INFORMATION CONTACT:** To get on the access list to attend this meeting, call Ms. Gloria Wilson at 202-622-4393. To have a copy of the agenda faxed to you on or after October 19, 1998, call Ms. Thomasine Matthews at 202-622-4214. For general information about IRPAC call Ms. Kate LaBuda at 202-622-3404.

Dated: September 29, 1998.

**Kate LaBuda,**

*(Acting) Director, Office of Payer Compliance, Office of Examination.*

[FR Doc. 98-26705 Filed 10-5-98; 8:45 am]

BILLING CODE 4830-01-P