

[FR Doc. 02-27771 Filed 11-4-02; 8:45 am]

BILLING CODE 4810-02-C

DEPARTMENT OF THE TREASURY**Internal Revenue Service****Proposed Collection; Comment Request for Form 8802****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 8802, Application for United States Residency Certification.

DATES: Written comments should be received on or before January 3, 2003, to be assured of consideration.

ADDRESSES: Direct all written comments to Glenn P. 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 Carol Savage, (202) 622-3945, or through the Internet (CAROL.A.SAVAGE@irs.gov.), Internal Revenue Service, room 6407, 1111 Constitution Avenue, NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Application for United States Residency Certification.

OMB Number: To be assigned later.

Form Number: 8802.

Abstract: An entity must use Form 8802 to apply for United States Residency Certification. All requests for U.S. residency certification must be received on Form 8802, Application for United States Residency Certification. This application must be sent to the Philadelphia Service Center. As proof of residency in the United States and of entitlement to the benefits of a tax treaty, U.S. treaty partner countries require a U.S. Government certification that you are a U.S. citizen, U.S. corporation, U.S. partnership, or resident of the United States for purposes of taxation.

Current Actions: This is a new collection of information.

Type of Review: New OMB approval.
Affected Public: Individuals or households, business or other for-profit organization, and not-for-profit institution.

Estimated Number of Respondents: 100,000.

Estimated Time Per Respondent: 2 hours, 34 minutes.

Estimated Total Annual Burden Hours: 256,000.

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: October 25, 2002.

Glenn P. Kirkland,

IRS Reports Clearance Officer.

[FR Doc. 02-27910 Filed 11-1-02; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY**Internal Revenue Service****IRS' Intent To Enter Into an Agreement With Free File Alliance, LLC (i.e., Free File Alliance)****AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Notice.

SUMMARY: This document contains the final agreement that has been agreed to by IRS and Free File Alliance (formerly referred to as the Consortium in the previous **Federal Register** Notice published on August 8, 2002 (67 FR 51621), a non-profit corporation (under the provisions of 26 U.S.C. 501(c)(3)). This agreement will require companies of Free File Alliance to offer free on-line tax preparation and filing services to at least 60% of taxpayers. This document also responds to written comments and concerns that were submitted in response to the announcement of the draft agreement published as a **Federal Register** Notice, dated August 8, 2002 (67 FR 51621).

DATES: These free on-line tax preparation and filing services will be available for use by eligible taxpayers no later than December 31, 2002, and will be located at <http://www.irs.gov> with a link from <http://www.firstgov.gov>.

SUPPLEMENTARY INFORMATION:**Background**

The Department of the Treasury and IRS announced, on August 8, 2002, through a **Federal Register** Notice (67 FR 51621), a proposed agreement (the Agreement) with a consortium of companies (Free File Alliance) that will offer free on-line tax return preparation and filing services (Free Services) to at least 60% of taxpayers. IRS will provide eligible taxpayers with links to the Free Services offered by Free File Alliance members via a homepage managed and hosted through irs.gov and accessible through firstgov.gov. The Agreement and during its term, the IRS will not compete with the private sector by providing free on-line tax preparation and filing services to taxpayers.

The IRS plans to enter into the Agreement with Free File Alliance to accomplish the following five objectives:

1. Assuring access to a free and secure electronic preparation and filing option for additional taxpayers, building upon free electronic tax preparation and filing provided in the commercial market today;

2. Making tax return preparation and filing easier and reducing the burden on individual taxpayers;

3. Supporting the IRS's statutory goals of increased e-filing, pursuant to the IRS Restructuring and Reform Act of 1998, which encouraged the IRS to set a goal of having 80% of Federal tax and information returns filed electronically by the year 2007;

4. Providing greater service and access to taxpayers; and

5. Implementing one of the proposals in the President's FY'03 budget,

specifically to encourage further growth in electronic filing by providing taxpayers the option to file their tax return on-line without charge using cooperation with, and encouraging competition within, the private sector to increase e-filing.

IRS Response to Comments and Concerns

In the **Federal Register** Notice, the IRS requested comments and/or suggestions with respect to the draft Agreement. In response, the IRS received over seven hundred comments from various individuals and organizations. The vast majority of the feedback received supported the Agreement and its benefits to taxpayers. Most of the positive feedback received was from taxpayers; however supporting comments were also received from members of Congress, consumer groups, tax software companies, and technology associations. Themes running throughout this feedback were the advantages of public/private sector cooperation rather than direct government competition with the private sector, the economic value of the Agreement and Free Services to both the government and taxpayers, as well as other benefits of the Agreement to many taxpayers who have not previously taken advantage of electronic tax return filing. Taxpayers who e-file get their refunds twice as fast, experience fewer mistakes and errors, and consistently prefer e-filing as measured by customer surveys. The draft Agreement will extend these taxpayer benefits by making Free Services available to approximately 78 million taxpayers.

The most common concern voiced was that these Free Services would adversely impact accounting and legal tax professionals by attracting their clients to Free File Alliance products. However, IRS historical data shows that the migration of taxpayers from the services of accounting and legal tax professionals to low cost Internet filing options has been minimal. This is also not supported by the experience by comparable foreign governments. In Australia, for example, where the national government itself has offered free Internet filing for a number of years, over 70% of all taxpayers still use a tax professional. Free File Alliance products, and the marketing thereof, are expected to focus on taxpayers who currently self-prepare a paper return and mail it to the IRS. In support of its continuing partnership with the tax professionals, the IRS will continue to assist taxpayers desiring to e-file through a tax professional by providing, through its web site (irs.gov), a

mechanism (zip code locator) to assist them in finding an e-file tax return preparer in their area.

The next most common concern expressed was that on-line tax software products do not provide the same level of quality and service of a tax return preparer, thus possibly resulting in a greater tax obligation or more errors. It is important to note that the free offerings are not comparable to the services provided by an accounting or legal tax professional, because they service two distinct groups of taxpayers. The free offerings are expected to be of primary interest to those taxpayers who manually prepare their own tax return. Taxpayers who want more comprehensive services are expected to continue to seek the services of accounting or legal tax professionals. Regardless of the vehicle used to prepare and e-file a return, e-filed returns have a lower error rate than paper returns. It is also expected that Free File Alliance products will be equivalent to those offered for sale on the commercial market and thus are expected to have all of the features and operability of those commercial products.

Other respondents, including some consumer groups, expressed concern that the Agreement does not sufficiently protect the interest of taxpayers, specifically low-income taxpayers, because it may expose them to the risk of receiving unsolicited products or services (e.g., Refund Anticipation Loans (RALs)). The Agreement clearly states the use of any Free Service cannot be contingent on the sale of any other product or service. It also provides that taxpayers will not have to go through additional steps or barriers to access the Free Service, beyond those steps required or imposed to access the comparable paid service. In addition, federal tax laws already strictly prohibit unauthorized marketing to taxpayers using a commercial tax preparation service. Accordingly, information entered to complete a tax return under this program will continue to be protected by Internal Revenue Code Section 7216 (26 CFR 301.7216). This provision of law requires explicit taxpayer consent for tax return information to be used for any reason other than the preparation of the tax return, including for marketing purposes. IRS Publication 1345, Handbook for e-file Providers, also governs marketing and business practices for Electronic Return Originators. In addition to the protections afforded by law, taxpayer privacy and security protections for consumers will be increased in that the

Agreement requires that Free File Alliance products receive third party privacy and security certifications, and these additional requirements and certifications will be prominently displayed on the IRS web site.

With respect to RALs, because taxpayers who e-file get their refunds twice as fast, the demand for costly tax refund loans should be reduced as a result of the Agreement. Also, the demand will be reduced significantly further as refund cycle times are shortened under IRS' Business Systems Modernization Plans. It should be noted that RALs are generally governed by state, not federal law. Even if Free File Alliance members had no financial products such as RALs offered within their products, taxpayers wanting a tax refund secured bank loan would still have them available through thousands of tax return preparers. However, to ensure that taxpayer and consumer interests are fully accounted for, the IRS is asking the statutory National Taxpayer Advocate, and the Taxpayer Advocacy Panel (a federal advisory committee comprised of over 100 taxpayers representing the 50 states) to advise the IRS regarding Free File Alliance activities. There was a range of comments (three or fewer), most of which reflected a general misunderstanding of the Agreement. Three respondents stated the IRS should not compete with the commercial marketplace by providing its own government application. As stated earlier, private industry with proven tax experience and expertise will be providing these Free Services, not the IRS.

Three other respondents believed that the Free Services would not help taxpayers overcome the complexity of the tax law. It is important to point out that these complexities are inherent in the underlying tax laws themselves. The Free Services will nonetheless reduce taxpayer burden by making the tax return preparation, filing and payment process simpler and easier. In typical tax software applications the taxpayer need only input relevant tax information through a standard "interview" format. Applications then interpret most complications of the tax process for the taxpayer, producing a final result suitable for filing with the IRS at no cost to the taxpayer. Two respondents believed that Free File Alliance members would be given an unfair advantage over non-Free File Alliance members. Membership in Free File Alliance is open to all companies that can satisfy the basic eligibility requirements. Interested companies should visit www.cerca.org for more

information. In addition, the IRS will also continue to list non-participating software providers on the IRS web site.

One respondent questioned whether the Agreement was consistent with antitrust laws. With respect to these concerns, on October 7, 2002, the Free File Alliance received a business review letter from the Antitrust Division of the United States Department of Justice (DOJ). The letter concluded that the Free File Alliance, as proposed, should pose no threat to competition in the market for providing tax services to individuals.

Final Analysis

The overwhelming majority of the respondents supported the draft Agreement as an effective way to expand the availability of the benefits of e-filing through a public/private partnership. In evaluating all the comments and concerns received, the IRS has determined that the Agreement does not omit any necessary requirements; therefore, it is the IRS' intention to enter into this Agreement with the Free File Alliance, LLC. The final version of the Agreement is attached.

Drafting Information

The principal author of these comments is Paul J. Mamo, IRS Electronic Tax Administration; however, other personnel from the Department of the Treasury and IRS participated in the development of this document.

Dated: October 29, 2002.

Terence H. Lutes,

*Director, Electronic Tax Administration,
Internal Revenue Service.*

Final Agreement

Free On-Line Electronic Tax Filing Agreement

This Agreement is entered into, as of October 30, 2002, between the Internal Revenue Service (the "IRS") and the Free File Alliance, LLC a consortium of companies in the electronic tax preparation and filing industry (the "Consortium"), a non-profit corporation (under the provisions of 26 U.S.C. § 501(c)(3)) formed under the auspices of, and affiliated with, the Council for Electronic Revenue Communication Advancement. The Consortium has been formed to facilitate participation in this Agreement by commercial entities, which are members of the Consortium engaged in the business of electronic tax preparation and filing ("Consortium Participants").

I. Purpose

This Agreement provides for free on-line tax return preparation and filing to individual taxpayers, thereby meeting the following five objectives:

1. Assuring access to a free and secure electronic preparation and filing option for additional taxpayers, building upon free electronic tax preparation and filing provided in the commercial market today;

2. Making tax return preparation and filing easier and reducing the burden on individual taxpayers;

3. Supporting the IRS's statutory goals of increased e-filing, pursuant to the IRS Restructuring and Reform Act of 1998, which encouraged the IRS to set a goal of having 80% of Federal tax and information returns filed electronically by the year 2007;

4. Providing greater service and access to taxpayers; and

5. Implementing one of the proposals in the President's FY'03 budget, specifically to encourage further growth in electronic filing by providing taxpayers the option to file their tax return on-line without charge, using cooperation with, and encouraging competition within, the private sector to increase e-filing.

II. Summary

To accomplish the above objectives, the IRS and the Consortium (together, "the Parties") will work together to offer free, on-line tax return preparation and filing services to taxpayers ("Free Services"). The Consortium will offer Free Services to taxpayers. The IRS will provide taxpayers with links to the Free Services offered by the Consortium Participants through a web page (described more fully in V. below; hereafter, the "Web Page"), which will be hosted at irs.gov accessible through firstgov.gov. During the term of this Agreement, the IRS will not compete with the Consortium in providing free, on-line tax return preparation and filing services to taxpayers.

This Agreement is the best method for meeting the above stated objectives because it will promote higher quality Free Services by utilizing the existing expertise of the private sector, maximize consumer choice, promote competition for such Free Services, and thereby meet the objectives in the least costly manner.

III. Scope of Offerings

A. The Consortium will offer Free Services for eligible taxpayers (taxpayers meeting the qualifications for free offerings) from individual commercial sites. Such offerings, when taken in the aggregate, are intended to

provide for Free Services to be available to 60% or more of taxpayers. If at any point the Consortium's aggregate offerings of Free Services are available to fewer than 60% of taxpayers, the IRS may notify the Consortium of that fact. After receipt of such notice, the Consortium will have six months within which to raise the availability of such offerings to at least 60% of taxpayers. If the Consortium fails to achieve 60% within such six-month period, the IRS may terminate this Agreement. In making this decision, the IRS agrees to take into account the extent to which actual usage of Free Services has increased. Consortium offerings, taken together, will provide eligible taxpayers with a reasonable assurance that: (1) Free Services will be available on demand, and (2) these services will provide the ability to file the same federal tax forms which are fileable and available in the comparable paid on-line services offered by a selected Consortium Participant.

B. The Consortium shall accept offerings only from entities that:

1. Provide electronic, on-line tax preparation and filing of individual income tax returns;

2. Will offer and can provide Free Services to a number of individual taxpayers, which equals or exceeds 10 percent (10%) of the number of individual income tax returns filed in the base year (CY 2001).

3. Offer on-line software approved by the IRS that generates returns that can be sent to the IRS via an IRS-approved channel.

4. Are Authorized IRS E-File Providers in accord with IRS Rev. Proc. 2000-31.

5. Are in compliance with applicable law, including but not limited to, Department of Treasury/IRS rules, including but not limited to 31 C.F.R. Part 10, IRS Rev. Proc. 2000-31, current versions of IRS Publications 1345 and 1345-A, and 26 U.S.C. § 7216.

6. Demonstrate the competence and capability to deliver their free offerings. This competence and capability may be demonstrated either by providing evidence of prior experience in providing on-line or electronic filing services or by self-certification. Such self-certification shall be reasonably and objectively determined by the Consortium, taking into account the above referenced need for competence and capability and the intent of the Agreement to avoid unnecessary barriers to entry. Consortium Participants must have adequate capacity to meet the expected demand for their Free Services. In addition to initial Participants, the Consortium will

accept later qualified applicants as Consortium Participants.

7. Have a security seal certification program, from a third party agreed to by the Consortium and IRS. Certification will be based upon an assessment of the system's ability to protect taxpayer data.

8. Comply with the privacy provisions of 26 U.S.C. § 7216. Have a privacy seal certification program from a third party agreed to by the Consortium and IRS. Consortium participants are encouraged to use software that will enable their websites to state their privacy practices in a standard machine-readable format that can be retrieved automatically and interpreted easily by users. Consortium Participants shall also agree that provisions of Free Services shall not be conditioned on obtaining an eligible taxpayer's consent to solicitations of additional business.

9. Will not contain or provide links to inappropriate content.

10. Clearly disclose to users their customer service support options and privacy policy.

11. Agree to have at least one link to the IRS web site (irs.gov).

C. The Consortium will take reasonable steps to publicize the criteria for Consortium participation. The Consortium will provide to the IRS, on request, the names of unsuccessful applicants for Consortium participation and the reason for their rejection.

IV. Performance Standards

A. The IRS will have the Consortium web page ready by December 31, 2002. Consortium participants will have submitted their test returns produced by their software to the IRS sufficiently in advance of that date for testing. The IRS will not list on the Consortium web page a Consortium participant whose test returns have not been certified prior to the beginning of the filing season until that participant's test returns have been tested and certified.

B. The Consortium will use its best efforts to assure that Free Services by individual Consortium Participants are performed in accordance with the terms of the Agreement and in accordance with the offer made by the Consortium Participant. If the IRS determines a particular offering of Free Services is deficient or that Free Services are not being properly performed, it will notify the Consortium in writing of that fact, and provide information regarding corrective actions it believes are needed.

C. The undertaking by the Consortium under IV. A to offer Free Services at or above the 60% level shall apply only to January through April of each year (the primary tax filing season). Outside of the primary tax filing season, the

Consortium shall encourage Consortium members to offer Free Services to the same extent that such services are offered by Consortium members for compensation.

D. The Consortium will be responsible for establishing its governance standards. These standards shall be in accord with applicable law and regulations. The standards shall be consistent with the Consortium performing its obligations under this Agreement and be designed to maximize participation of industry members while meeting the requirements of the Agreement.

E. IRS, in consultation with the Consortium, will develop an assessment process including usability performance measures to measure the extent to which the Agreement is accomplishing the objectives described in I., above. They will include at least:

1. Uptime and reliability through the tax season.

2. Delivery of the taxpayer to the Free Services in the minimum number of clicks consistent with usability design principles and the need to fully inform taxpayers about the free online services. From the site the taxpayer arrives at by clicking on the Consortium page's link to the Consortium Participant, until the taxpayer arrives at the Free Services, there will be no more clicks than required of such Consortium Participant's paying customers, if applicable, consistent with usability design principles

V. Consortium Web Page Operation

A. The IRS will host and maintain the Web Page. The Consortium will submit to the IRS proposed content for the Web Page, and the IRS shall determine the final content to appear on the Web Page. The IRS will ensure that there are links from appropriate Government sites to the Web Page.

B. The design of the Web Page will conform to the following guidelines:

1. The Consortium will determine rank order placement of links to individual offerings in accordance with reasonable, objective criteria. Each listing of an offering will provide a description of the scope of, and eligibility for, Free Services it offers.

2. The Web Page will provide a link to each Consortium Participant's Free Services entry using a minimum number of clicks.

3. No advertising will appear on the Web Page.

4. The Consortium will create and supply to IRS proposed content for the Web Page using existing IRS content management procedures.

5. The Web Page will be developed using usability design principles and will be updated based upon usability testing and other user feedback.

C. Taxpayers will be able to use Consortium Participants' software to prepare and electronically file their own personal income tax returns using proprietary processes and systems which such Participants host and maintain.

D. The Consortium will promptly notify the IRS of any planned or unplanned unavailability (*i.e.*, downtime) of an offering that is anticipated to exceed five hours in duration. The IRS will annotate that offering's listing on the Web Page with a notice advising the public of the unavailability. The IRS may delist an offeror if its service remains unavailable for more than 24 hours, but shall re-list after restoration of availability; provided, however, if a Consortium Participant repeatedly has periods of such unavailability, the IRS shall be entitled to delist that Consortium Participant.

VI. Marketing

A. The Parties will coordinate with each other their respective marketing of these Free Services to provide uniformity and maximize public awareness. Final decisions on the marketing campaign will remain with the IRS for IRS marketing expenditures and with the Consortium and the Consortium Participants for their marketing expenditures.

B. The IRS will not endorse specific offerings or products, but will promote the availability of the Consortium's Free Services.

C. The Parties will work with the States to explore how this Agreement can support the states. On-line tax preparation and e-filing of both federal and state returns can maximize benefits of this Agreement to taxpayers.

D. The Consortium understands that the IRS may continue to provide Consortium Participants or non-Participants Partners links from Government sites to electronic preparers and filers.

VII. Term of Agreement; Termination

A. This Agreement has an initial term of three years from its effective date with automatic options to renew for successive two-year periods. Representatives from the Parties will meet semiannually to review operation of this Agreement. The Parties will review the terms of this Agreement on an annual basis, and, upon mutual consent, can agree in writing to modify any provision of this Agreement.

B. Either Party may terminate this Agreement for cause if the other Party fails to comply with this Agreement, and such failure is not cured within thirty days of written notice of such failure from the other Party.

C. The IRS may terminate this Agreement without cause, such termination to be effective 12 months after the date of notice of such termination.

D. Should the IRS decide to offer Free Services to taxpayers the IRS shall notify the Consortium immediately. If the IRS gives such notice during the tax season (between January 1st and April 15th, or the last day of the filing deadline if that date is changed from April 15) of any year, the Consortium may, by written notice to the IRS, terminate this Agreement, effective on April 16th (or, if the filing deadline is changed from April 15, on the day following such new deadline) of that year. If the IRS gives such notice between April 16th (or, if the filing deadline is changed from April 15, on the day following such new deadline) and October 15th of any year, then the Consortium may, by written notice to the IRS other than during a tax season, terminate this Agreement, such termination to be effective no fewer than 30 days after the date of the Consortium's notice of such termination. If the IRS gives such notice between October 15 and December 31, the Consortium may by written notice immediately terminate this Agreement at any time on or before December 31.

VIII. Miscellaneous

This Agreement represents the entire agreement between the Parties. This Agreement is governed by Federal law.

Internal Revenue Service

By: _____
Title: _____

Free File Alliance

By: _____
Title: _____

[FR Doc. 02-27909 Filed 10-30-02; 10:08 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 Texas, Oklahoma, Kansas, Missouri, Nebraska, Iowa, South Dakota, North Dakota, and Minnesota)

ACTION: Notice.

SUMMARY: An open meeting of the Area 5 Taxpayer Advocacy Panel will be conducted (Via teleconference).

DATES: The meeting will be held Monday, November 18, 2002.

FOR FURTHER INFORMATION CONTACT:

James McGurn at 1-888-912-1227, or 718-488-3553.

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 Monday, November 18, 2002 from 2:30 p.m. Central Time to 4:30 p.m. Central Time via a telephone conference call. The public is invited to make oral comments. Individual comments will be limited to 5 minutes. If you would like to have the TAP consider a written statement, please call 1-888-912-1227 or 718-488-3553, or write to James McGurn, TAP Office, 625 Fulton Street—6th Floor, Brooklyn, NY 11201. Due to limited conference lines, notification of intent to participate in the telephone conference call meeting must be made with James McGurn. Mr. McGurn can be reached at 1-888-912-1227 or 718-488-3553.

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: October 25, 2002.

Cathy VanHorn,

Director, Communication and Liaison.

[FR Doc. 02-28018 Filed 11-1-02; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Open Meeting of the Small Business/ Self Employed Ensuring Fair Compliance (Schedule C Non-Filers) Committee of the Taxpayer Advocacy Panel

ACTION: Notice.

SUMMARY: An open meeting of the Small Business/ Self Employed Ensuring Fair Compliance (Schedule C Non-Filers) Committee of the Taxpayer Advocacy Panel will be conducted (via teleconference).

DATES: The meeting will be held Tuesday, November 12, 2002.

FOR FURTHER INFORMATION CONTACT:

James McGurn at 1-888-912-1227, or 718-488-3553.

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 Small Business/Self Employed Ensuring Fair Compliance (Schedule C Non-Filers) Committee of the Taxpayer Advocacy Panel will be held Tuesday, November 12, 2002 from 2 p.m. EST to 4 p.m. EST via a telephone conference call. The public is invited to make oral comments. Individual comments will be limited to 5 minutes. If you would like to have the TAP consider a written statement, please call 1-888-912-1227 or 718-488-3553, or write to James McGurn, TAP Office, 625 Fulton Street, 6th Floor, Brooklyn, NY 11201. Due to limited conference lines, notification of intent to participate in the telephone conference call meeting must be made with James McGurn. Mr. McGurn can be reached at 1-888-912-1227 or 718-488-3553.

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: October 25, 2002.

Cathy VanHorn,

Director, Communication and Liaison.

[FR Doc. 02-28019 Filed 11-1-02; 8:45 am]

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DEPARTMENT OF VETERANS AFFAIRS

President's Task Force To Improve Health Care Delivery for Our Nation's Veterans; Notice of Meeting

The Department of Veterans Affairs (VA) gives notice under Public Law 92-463 that a meeting of the President's Task Force to Improve Health Care Delivery for Our Nation's Veterans is scheduled for Wednesday, November 13, 2002, beginning at 9 a.m. and adjourning at 5 p.m. The meeting will be held in the Horizon Ballroom of the Ronald Reagan Building International Trade Center, 1300 Pennsylvania Avenue, NW., Washington, DC and is open to the general public.

The purpose of the President's Task Force to Improve Health Care Delivery for Our Nation's Veterans is to:

(a) Identify ways to improve benefits and services for Department of Veterans Affairs (VA) beneficiaries and Department of Defense (DOD) military retirees who are also eligible for benefits from VA, through better coordination of the activities of the two departments;