

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, FI-88-86 (TD 8458), Real Estate Mortgage Investment Conduits (1.860E-2(a)(5), 1.860E-2(a)(7), and 1.860E-2(b)(2)).

**DATES:** Written comments should be received on or before October 14, 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 information collection should be directed to Allan Hopkins at (202) 622-3179, or at Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at [Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Real Estate Mortgage Investment Conduits.

*OMB Number:* 1545-1276.

*Regulation Project Number:* FI-88-86.

*Abstract:* Internal Revenue Code section 860E(e) imposes an excise tax on the transfer of a residual interest in a real estate mortgage investment conduit (REMIC) to a disqualified party. The amount of the tax is based on the present value of the remaining anticipated excess inclusions. This regulation requires the REMIC to furnish, on request of the party responsible for the tax, information sufficient to compute the present value of the anticipated excess inclusions. The regulation also provides that the tax will not be imposed if the record holder furnishes to the pass-thru or transferor an affidavit stating that the record holder is not a disqualified party.

*Current Actions:* There is no change to this existing regulation.

*Type of Review:* Extension of OMB approval.

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 1,600.

*Estimated Time Per Respondent:* 20 minutes.

*Estimated Total Annual Burden Hours:* 525.

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, 2003.

**Glenn Kirkland,**

*IRS Reports Clearance Officer.*

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**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Open Meeting of the Area 1 Taxpayer Advocacy Panel (This Panel Covers the States of New York, Connecticut, Massachusetts, Rhode Island, New Hampshire, Vermont and Maine)

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

**ACTION:** Notice.

**SUMMARY:** An open meeting of the Area 1 Taxpayer Advocacy Panel will be conducted (via teleconference) to discuss various IRS issues. The public is invited to make oral comments.

**DATES:** The meeting will be held Tuesday, August 26, 2003.

**FOR FURTHER INFORMATION CONTACT:** Mrs. Marisa Knispel at telephone number 888-912-1227 (toll-free), or 718-488-3557 (non toll-free).

**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 1 Taxpayer Advocacy Panel (TAP) will be held Tuesday, August 26, 2003 from 1 pm EDT to 2 pm EDT via a telephone conference call. The public is invited to make oral comments. Individual comments will be limited to 5 minutes. Due to limited conference lines, notification of intent to participate in the telephone conference call meeting must be made in advance with Marisa Knispel. Mrs. Knispel can be reached at 888-912-1227 or 718-488-3557. If you would like to have the TAP consider a written statement, please call 888-912-1227 or 718-488-3557, or write Marisa Knispel, TAP Office, 10 MetroTech Center, 625 Fulton Street, Brooklyn, NY 11201, or post your comments to the Web site: <http://www.improveirs.org>. The agenda will include the following: Various IRS issues.

Dated: August 6, 2003.

**Tersheia Carter,**

*Acting Director, Taxpayer Advocacy Panel.*

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## DEPARTMENT OF THE TREASURY

### Office of Thrift Supervision

[No. 2003-34]

#### 2003-2008 Strategic Plan Notice; Request for Comments

**AGENCY:** Office of Thrift Supervision (OTS), Treasury.

**ACTION:** Notice and request for comment.

**SUMMARY:** The Office of Thrift Supervision (OTS) updates its Strategic Plan every three years. The mission and strategic goals contained in the plan support statutory and regulatory requirements, current and long-range industry issues, feedback from stakeholders, and long-range strategic objectives. The goals and objectives are implemented through annual performance plans.

OTS requests comments on its draft 2003-2008 Strategic Plan. The draft Plan is available on the OTS Internet site at [www.ots.treas.gov](http://www.ots.treas.gov) under About OTS: Plans and Reports.

**DATES:** Comments must be submitted by August 22, 2003.

**ADDRESSES:** *Mail:* Send comments to: Strategic Plan Comments, ISAF, Office of Thrift Supervision, 1700 G Street, NW., Washington, DC 20552 Attention: Paula Lane, No. 2003-34. Commenters should be aware that there have been unpredictable and lengthy delays in postal deliveries to the Washington, DC

area and may prefer to make their comments via facsimile, e-mail, or hand delivery.

*Delivery:* Hand deliver comments to the Guard's Desk, East Lobby Entrance, 1700 G Street, NW., from 9 a.m. to 4 p.m. on business days, Attention: Strategic Plan Comments, Paula Lane, No. 2003-34.

*Facsimiles:* Send facsimile transmissions to Fax number (202) 906-

6700, Attention: Paula Lane No. 2003-34.

*E-Mail:* Send e-mails to [Paula.Lane@ots.treas.gov](mailto:Paula.Lane@ots.treas.gov); Subject: Strategic Plan Comments No. 2003-34, and include your name and telephone number.

**FOR FURTHER INFORMATION CONTACT:**

Paula Lane, Financial Reporting Analyst, (202) 906-6727, Quality Assurance & Management Support, or Barbara Taylor, Director, Quality

Assurance & Management Support, Information Systems, Administration & Finance, (202) 906-7510, Office of Thrift Supervision, 1700 G Street, NW., Washington, DC 20552.

Dated: July 31, 2003.

By the Office of Thrift Supervision.

**James E. Gilleran,**

*Director.*

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