

DEPARTMENT OF THE TREASURY**Internal Revenue Service****Proposed Collection; Comment Request for Form 5305-SEP**

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 5305-SEP, Simplified Employee Pension-Individual Retirement Accounts Contribution Agreement.

DATES: Written comments should be received on or before September 27, 1999 to be assured of consideration.

ADDRESSES: Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5244, 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 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Simplified Employee Pension-Individual Retirement Accounts Contribution Agreement.

OMB Number: 1545-0499.

Form Number: 5305-SEP.

Abstract: Form 5305-SEP is used by an employer to make an agreement to provide benefits to all employees under a Simplified Employee Pension (SEP) described in Internal Revenue Code section 408(k). This form is not to be filed with the IRS but is to be retained in the employer's records as proof of establishing a SEP and justifying a deduction for contributions to the SEP.

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: Business or other for-profit organizations.

Estimated Number of Respondents: 100,000.

Estimated Time Per Respondent: 4 hr., 57 min.

Estimated Total Annual Burden Hours: 495,000.

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: July 15, 1999.

Garrick R. Shear,

IRS Reports Clearance Officer.

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DEPARTMENT OF THE TREASURY**Internal Revenue Service****Proposed Collection; Comment Request for Form 2120**

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 2120, Multiple Support Declaration.

DATES: Written comments should be received on or before September 27, 1999 to be assured of consideration.

ADDRESSES: Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5244, 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 5244, 1111 Constitution Avenue NW, Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Multiple Support Declaration.

OMB Number: 1545-0071.

Form Number: 2120.

Abstract: A taxpayer who pays more than 10%, but less than 50%, of the support for an individual may claim that individual as a dependent for tax purposes provided the taxpayer attaches declarations from anyone else providing at least 10% support stating that they will not claim the dependent. This form is used to show that the other contributors have agreed not to claim the individual as a dependent.

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.

Estimated Number of Respondents: 11,000.

Estimated Time Per Respondent: 27 min.

Estimated Total Annual Burden Hours: 4,950.

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: July 15, 1999.

Garrick R. Shear,

IRS Reports Clearance Officer.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Request for Nominations for Members of Public Advisory Committee; Internal Revenue Service Advisory Council (IRSAC)

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: The Internal Revenue Service (IRS) is requesting nominations for members to serve on the Internal Revenue Service Advisory Council (IRSAC). Nominations will be accepted for current vacancies and vacancies that will or may occur during the next 12 months. To ensure appropriate balance of membership, final selection from among qualified candidates will be determined based on experience, qualifications, and other expertise.

DATES: The deadline for submitting applications is Tuesday, August 31, 1999.

ADDRESSES: Send all applications to—Merci del Toro, Office of Public Liaison and Small Business Affairs, CL:PL, Room 7559 IR, 1111 Constitution Avenue, NW, Washington, DC 20224, Fax: 202-622-5886, E-mail: Public-Liaison@m1.irs.gov. The application package will be uploaded to the IRS web site with fill in the blank capabilities at the following addresses: Tax Professionals Corner—http://www.irs.ustreas.gov/prod/bus__info/tax__pro/index.html; and the Small Business Corner—http://www.irs.ustreas.gov/prod/bus__info/sm__bus/index.html.

FOR FURTHER INFORMATION CONTACT: Lorenza Wilds, Telephone: 202-622-6440, not a toll-free number.

SUPPLEMENTARY INFORMATION: IRS is requesting nominations for members to serve on the advisory committee listed below.

Internal Revenue Service Advisory Council (IRSAC)

The IRSAC provides an organized public forum for discussion of relevant tax administration issues between IRS officials and representatives of the public. Through the years, IRSAC has focused on broad tax administration policy matters. Various groups have suggested operational improvements, offered constructive observations about IRS' current or proposed policies, programs, and procedures, and advised the Commissioner of Internal Revenue on particular issues having substantive effect on Federal Tax Administration. It is important that IRSAC membership continue to represent the range and make-up of broad and diverse taxpayer and key stakeholder base.

Criteria for Members

Applicants shall be well-rounded, with excellent communication skills, bring years of practical experience and knowledge to the group, and able to interact well in a diversified environment. Applicant's background should include several of the following experiences: developing and implementing customer service initiatives and tools, systems management and improvement, and change management; small business owners and entrepreneurs; those who have established successful strategic partnerships; as well as those who have the ability to examine situations and issues from a "macro" viewpoint.

Nomination Procedures

Interested persons may nominate themselves and/or one or more qualified persons for membership on the IRSAC. Application packages are available on the IRS' Internet Site, on the Tax Professionals Corner—http://www.irs.ustreas.gov/prod/bus__info/tax__pro/index.html; or the Small Business Corner—http://www.irs.ustreas.gov/prod/bus__info/sm__bus/index.html.

Applicants may also request an application package by calling Lorenza Wilds at 202-622-6440 (not a toll-free number). Federal income tax, FBI, and practitioner checks (if applicable), are required of all applicants. This notice is issued under the Federal Advisory Committee Act (5 U.S.C. app. 2) and 21

CFR part 14, relating to advisory committees.

Dated: July 15, 1999.

Susanne M. Sottile,

National Director, Public Liaison and Small Business Affairs.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Open Meeting of Citizen Advocacy Panel, Pacific Northwest District

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: An open meeting of the Pacific-Northwest District Citizen Advocacy Panel will be held in Anchorage, Alaska.

DATES: The meeting will be held Saturday, August 14, 1999.

FOR FURTHER INFORMATION CONTACT: Deborah A. Diamond at 1-888-912-1227 or 206-220-6099.

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 operational meeting of the Citizen Advocacy Panel will be held Saturday, August 14, 1999, 9:00 a.m. to noon at the Hampton Inn, 4301 Credit Union Drive, Anchorage, AK. Due to limited conference space, notification of intent to attend the meeting must be made with Deborah Diamond. Ms. Diamond can be reached at 1-888-912-1227 or 206-220-6099. The public is invited to make oral comments from 9:30 a.m. to 11:30 a.m. Saturday, August 14, 1999. Individual comments will be limited to 5 minutes. If you would like to have the CAP consider a written statement, please call 1-888-912-1227 or 206-220-6099, or write Deborah Diamond, CAP Office, 915 2nd Avenue; M/S W-406, Seattle, WA 98174.

The Agenda will include the following: subcommittee reports and various IRS issues.

Note: Last minute changes to the agenda are possible and could prevent effective advance notice.

Dated: July 20, 1999.

John J. Mannion,

Chief, Special Projects.

[FR Doc. 99-19200 Filed 7-27-99; 8:45 am]

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