

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Proposed Collection; Comment Request for Revenue Procedure 99-32**

**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 Revenue Procedure 99-32, Conforming Adjustments Subsequent to Section 482 Allocations.

**DATES:** Written comments should be received on or before October 25, 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 revenue procedure should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5242, 1111 Constitution Avenue NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:**

*Title:* Conforming Adjustments Subsequent to Section 482 Allocations.

*OMB Number:* 1545-1657.

*Revenue Procedure Number:* Revenue Procedure 99-32.

*Abstract:* Revenue Procedure 98-32 provides guidance for conforming a taxpayer's accounts to reflect a primary adjustment under Internal Revenue Code section 482. The revenue procedure prescribes the applicable procedures for the repatriation of cash by a United States taxpayer via an interest-bearing account receivable or payable in an amount corresponding to the amount allocated under Code section 482 from, or to, a related person with respect to a controlled transaction.

*Current Actions:* There are no changes being made to the revenue procedure at this time.

*Type of Review:* Extension of a currently approved collection.

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

*Estimated Number of Respondents:* 180.

*Estimated Time Per Respondent:* 9 hours.

*Estimated Total Annual Burden Hours:* 1,620.

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 20, 1999.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

[FR Doc. 99-22251 Filed 8-25-99; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Proposed Collection; Comment Request for Revenue Procedure 99-31**

**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 Revenue Procedure 99-31, Employee Plans Compliance Programs—Acceptable Methods of Self-Correction and Closing Agreements.

**DATES:** Written comments should be received on or before October 25, 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 revenue procedure should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5242, 1111 Constitution Avenue NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:**

*Title:* Employee Plans Compliance Programs—Acceptable Methods of Self-Correction and Closing Agreements.

*OMB Number:* 1545-1656.

*Revenue Procedure Number:* Revenue 99-31.

*Abstract:* The information requested in Revenue Procedure 99-31 is required to enable the Internal Revenue Service to make determinations on the issuance of various closing agreements and compliance statements as well as to verify that plan participants have been notified by their employers. The issuance of these agreements and proper notification allows individual plans to maintain their tax-qualified status. As a result, the favorable tax treatment of the benefits of the eligible employees is retained.

*Current Actions:* There are no changes being made to the revenue procedure 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, and state, local or tribal governments.

*Estimated Number of Respondents:* 1,000.

*Estimated Time Per Respondent:* 10.8 hours.

*Estimated Total Annual Burden Hours:* 10,800.

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 19, 1999.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

[FR Doc. 99-22252 Filed 8-25-99; 8:45 am]

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## DEPARTMENT OF TREASURY

### Internal Revenue Service

#### Retirement of IBM Series/1 in IRS E-Filing

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

**ACTION:** Notice of retirement of IBM Series/1 in IRS E-filing.

**SUMMARY:** This announcement serves as notice that the Internal Revenue Service plans to retire the IBM Series/1 for IRS e-filing of Forms 1040 series, including the stand-alone Electronic Tax Document Forms, 4868 and Form 9465. The effective date for this is October 20, 1999 at the conclusion of the 1999 filing season.

Beginning with 1999 Participants Acceptance Testing System (PATs) in November 1999, software developers and transmitters will transmit test returns to the Austin Service Center (AUSC) and/or the Tennessee Computing Center (TCC) on the Electronic Management System (EMS) Front End Processing Subsystem (FEPS).

Transmitters that would have e-filed returns at the Andover (ANSC) or Ogden Service Centers (OSC) will transmit them to AUSC. Transmitters that would have e-filed returns at the Cincinnati Service Center (CSC) and Memphis Service Center (MSC) will transmit them to TCC. The only difference to the filers is the telephone number they use to transmit returns. The returns will still be owned by the home service center for the taxpayer, either ANSC, AUSC, CSC, MSC, or OSC, so software developers, practitioners, and transmitters will still call the home center for assistance and questions for PATs and production. Each service center will have access to the node that contains their data, and will be able to assist e-filers with any question or problem, including transmission problems.

**SUPPLEMENTARY INFORMATION:** The EMS has been used at TCC since 1996 and AUSC since 1997. The Trading Partner Interface used in transmitting returns will remain the same. IRS is piloting alternative high-speed protocols, such as TCP/IP and use of ISDN, on the new EMS. The State Retrieval System for CSC will move to TCC and the State Retrieval Systems for ANSC and OSC will move to AUSC.

**ADDRESSES:** Questions or concerns should be directed to Carolyn E. Davis, Senior Program Analyst, IRS, Electronic Tax Administration, OP:ETA:O:S, 5000 Ellin Road, Room C4-187, Lanham, MD 20706.

#### FOR FURTHER INFORMATION CONTACT:

Questions or concerns will also be taken over the telephone. Call 202-283-0589 (not a toll-free number) or via email to: [carolyn.e.davis@ml1.irs.gov](mailto:carolyn.e.davis@ml1.irs.gov).

**Terence H. Lutes,**

*National Director, Electronic Program Operations, Electronic Tax Administration.*

[FR Doc. 99-22245 Filed 8-25-99; 8:45 am]

BILLING CODE 4830-01-U

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Notice of Meeting

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

**ACTION:** Notice of open meeting of the So.Fla Citizen Advocacy Panel.

**SUMMARY:** An open meeting of the So.Fla Citizen Advocacy Panel will be held in Sunrise, Fla.

**DATES:** The meeting will be held Friday, September 10, 1999 and Saturday, September 11, 1999.

**FOR FURTHER INFORMATION CONTACT:** Nancy Ferree at 1-888-912-1227, or 954-423-7973.

**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 Citizen Advocacy Panel will be held Friday, September 10, 1999 from 6:00 pm to 9:00 pm and Saturday, September 11, 1999 from 9:00 am to 1:00 pm, in the Citizen Advocacy Panel Office, 7771 W. Oakland Park Blvd #225, Sunrise, Fla. 33351. The public is invited to make comments. 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 954-423-7973, or write Nancy Ferree, CAP Office, 7771 W. Oakland Park Blvd. #225, Sunrise, FL 33351. Due to limited conference space, notification of intent to attend the meeting must be made with Nancy Ferree. Ms. Ferree can be reached at 1-888-912-1227 or 954-423-7973. In accordance with the American's With Disabilities Act, persons with special needs should contact Nancy Ferree at 954-423-7973 by no later than 09/01/99.

The agenda will include the following: various IRS issue updates and reports by the CAP sub-groups.

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

Dated: August 16, 1999.

**Nancy Ferree,**

*CAP Office Manager.*

[FR Doc. 99-22097 Filed 8-25-99; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Privacy Act of 1974; Altered System of Records

**AGENCY:** Internal Revenue Service, Treasury.

**ACTION:** Proposed alteration of a Privacy Act system of records.

**SUMMARY:** In accordance with the requirements of the Privacy Act of 1974, as amended, 5 U.S.C. 552a, the Department of the Treasury gives notice of a major proposed alteration to the Customer Feedback System, (Treasury/IRS 00.003). This proposed alteration is part of the implementation of certain provisions of the Internal Revenue Service Restructuring and Reform Act of 1998, (Pub. L. 105-206, July 22, 1998), in order to achieve the objective of improving IRS customer service.