

**SUPPLEMENTARY INFORMATION:** Recently, RSPA was notified by Luxfer (USA) of the manufacture and sale of about 198 DOT-3AL specification cylinders incorrectly marked with a service pressure of 3000 pounds per square inch gauge (psig) instead of 1800 psig. The affected cylinders were manufactured in February 1994 and shipped during the first half of 1994. The model information is shown as follows: Coo5, 5 pound Carbon Dioxide (CO2) cylinders, Cast Code 787, Heat Treat Lot M98. Since contacting its customers about cylinders in May 1999, Luxfer (USA) has recovered seven cylinders in the following states: Maine, Pennsylvania, New York and Virginia.

The 191 unaccounted-for cylinders are marked with serial numbers X8321 through X8518. They may have been shipped to the following companies: Manitowoc Beverage System, Inc., Hart & Price, Inc., Joe Kirwan Company, Sanyo E & E Corporation, and Foxx Equipment Company.

If a hydrostatic pressure test is performed on one of these cylinders to the prescribed 5/3 times the marked service pressure, the cylinders are likely to fail at the 5,000 psig test pressure. RSPA is not aware of any injuries that have occurred as a result of these cylinders, but persons are advised that serious personal injury, death or property damage could result from a cylinder failure. All persons owning, using or having access to one of these cylinders should, as soon as possible, contact: Lee Birch, Product Compliance and Safety Manger, Luxfer (USA), 3016 Kansas Avenue, Riverside, CA 92507; telephone number (909) 341-2214; fax (909) 328-1117; Internet web site at [www.luxfercylinders.com](http://www.luxfercylinders.com).

This safety advisory is available for review on the Internet by accessing the HazMat Safety Homepage at <http://hazmat.dot.gov>.

Issued in Washington, D.C. on October 15, 1999.

**Alan I. Roberts,**

Associate Administrator for Hazardous Materials Safety.

[FR Doc. 99-27509 Filed 10-20-99; 8:45 am]

BILLING CODE 4910-60-P

**DEPARTMENT OF THE TREASURY**

**Submission for OMB Review; Comment Request**

October 14, 1999.

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the

Paperwork Reduction Act of 1995, Public Law 104-13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220.

**DATES:** Written comments should be received on or before November 22, 1999 to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-0168.

*Form Number:* IRS Form 4361.

*Type of Review:* Extension.

*Title:* Application for Exemption Form Self-Employment Tax for Use by Ministers, Members of Religious Orders and Christian Science Practitioners.

*Description:* Form 4361 is used by ministers, members of religious orders, or Christian practitioners to file for an exemption from self-employment tax on certain earnings and to certify that they have informed the church or order that they are opposed to the acceptance of certain public insurance benefits.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 10,270.

**ESTIMATED BURDEN HOURS PER RESPONDENT/RECORDKEEPER [In minutes]**

|  |    |
|--|----|
| Recordkeeping .....  | 7  |
| Learning about the law or the form .....                   | 19 |
| Preparing the form .....                                   | 17 |
| Copying, assembling, and sending the form to the IRS ..... | 17 |

*Frequency of Response:* Other (one-time).

*Estimated Total Reporting/Recordkeeping Burden:* 10,167 hours.

*OMB Number:* 1545-1414.

*Form Number:* IRS Form 8846.

*Type of Review:* Extension.

*Title:* Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips.

*Description:* Employers in food or beverage establishments where tipping is customary can claim an income tax credit for the amount of Social Security and Medicare taxes paid (employer's share) on tips, other than tips used to meet the minimum wage requirement.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 68,684.

**ESTIMATED BURDEN HOURS PER RESPONDENT/RECORDKEEPER**

|  |                |
|--|----------------|
| Recordkeeping .....                        | 7 hr., 25 min. |
| Learning about the law or the form.        | 18 min.        |
| Preparing and sending the form to the IRS. | 26 min.        |

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 559,088 hours.

*OMB Number:* 1545-1487.

*Regulation Project Numbers:* REG-209827-96 and REG-111672-99 Final.

*Type of Review:* Extension.

*Title:* Treatment of Distributions to Foreign Persons Under Sections 367(e)(1) and 367(e)(2).

*Description:* Sections 367(e)(1) and 367(e)(2) provide for gain recognition on certain transfers to foreign persons under sections 355 and 332. Section 6038B(a) requires U.S. persons transferring property to foreign persons in exchanges described in sections 332 and 355 to furnish information regarding such transfers.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 217.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 11 hours.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 2,471 hours.

*OMB Number:* 1545-1492.

*Form Number:* IRS Form 10001.

*Type of Review:* Extension.

*Title:* Request for Closing Agreement Relating to Advance Refunding Issue Under Sections 148 and 7121 and Revenue Procedure 96-41.

*Description:* Form 10001 is used in conjunction with a closing agreement program involving certain issuers of tax-exempt advance refunding bonds. Revenue Procedure 96-41 established this voluntary compliance program and prescribed the filing of Form 10001 to request a closing agreement.

*Respondents:* Not-for-profit institutions, State, Local or Tribal Government.

*Estimated Number of Respondents:* 100.

*Estimated Burden Hours Per Respondent:* 3 hours.

*Frequency of Response:* Other (one-time).

*Estimated Total Reporting Burden:* 300 hours.

*Clearance Officer:* Garrick Shear, Internal Revenue Service, Room 5244, 1111 Constitution Avenue, NW, Washington, DC 20224.

*OMB Reviewer:* Alexander T. Hunt, (202) 395-7860, Office of Management

and Budget, Room 10202, New Executive Office Building, Washington, DC 20503.

**Lois K. Holland,**

*Departmental Reports Management Officer.*  
[FR Doc. 99-27449 Filed 10-20-99; 8:45 am]

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**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Low Income Taxpayer Clinic Grant Program: Availability of Fiscal Year 2000 Grant Application Package**

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

**ACTION:** Notice.

**SUMMARY:** This document contains a Notice that the IRS has made available the grant application package for parties interested in applying for a Low Income Taxpayer Clinic Grant for Fiscal Year 2000. The IRS will award up to \$6,000,000 to qualifying organizations.

**DATES:** Grant applications for Fiscal Year 2000 funds must be received by the IRS (not postmarked) by November 26, 1999.

**ADDRESSES:** Send completed grant applications to: Internal Revenue Service, Attn: LITC Program Manager, OP:C:E:W:E, NCFB Room C-7-171, 5000 Ellin Road, Lanham, MD 20706. Copies of the grant application package (IRS Pub. 3319) can be downloaded from the IRS Internet site at: <http://www.irs.ustreas.gov/prod/hot/index.html> or ordered by calling 1-800-829-3676.

**FOR FURTHER INFORMATION CONTACT:** Eli McDavid, LITC Grant Program Manager, Volunteer and Education Section, (202) 283-0181 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

Section 3601 of the IRS Restructuring and Reform Act of 1998, Pub. L. No. 105-206, added new section 7526 to the Internal Revenue Code ("Code"). Section 3601 authorizes the IRS, subject

to the availability of appropriated funds, to make grants to provide matching funds for the development, expansion, or continuation of qualified low income taxpayer clinics. Section 3601 authorizes the IRS to provide grants to qualified organizations that provide legal assistance to low income taxpayers having disputes with the IRS or operate programs to inform individuals, for whom English is a second language, about their rights and responsibilities under the Code.

**Selection Criteria**

The following selection criteria will be used.

1. Experience in sponsoring a tax clinic and representing taxpayers in controversies with the IRS;
2. Initiatives developed to ensure quality assistance will be provided to low income taxpayers or individuals for whom English is a second language;
3. Qualifications of organization, experience in providing assistance to low income taxpayers or individuals for whom English is a second language, organizational structure, and experience in managing federal grant programs;
4. Reasonableness of proposed budget (a low income tax clinic must provide matching funds on a dollar-for-dollar basis for all grants received from the IRS);
5. Geographical area clinic will serve, number of taxpayers in area eligible for representation or who might be served by clinic, and/or number of taxpayers in geographical area for whom English is a second language;
6. Existence of other LITCs serving same population;
7. Quality of program offered by LITC, including qualifications of administrators and qualified representatives, system for monitoring student participation, system for monitoring cases referred, case follow-up, resolution of cases and record if any in providing service to low income taxpayers and taxpayers for whom English is a second language;
8. Quality of program for informing individuals for whom English is a

second language of their tax rights and responsibilities, if applicable; and

9. Alternative funding sources available to clinic, including amounts received from other grants and contributions, and the endowment and resources of the institution sponsoring the clinic.

In addition to the foregoing criteria, to foster parity regarding clinic availability and accessibility for taxpayers nationwide, the IRS will consider the geographic area of applicants as part of the decision making process. The IRS will also seek to attain a proper balance of academic and non-profit organizations as well as a proper balance of start-up and existing clinics.

**Comments**

Interested parties are encouraged to provide comments on the IRS's administration of the grant program on an ongoing basis.

**Deborah A. Butler,**

*Assistant Chief Counsel, Office of Assistant Chief Counsel (Field Service).*

[FR Doc. 99-27447 Filed 10-20-99; 8:45 am]

BILLING CODE 4830-01-U

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Quarterly Publication of Individuals, Who Have Chosen To Expatriate, as Required by Section 6039G**

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

**ACTION:** Notice.

**SUMMARY:** This notice is provided in accordance with IRC section 6039G, as amended, by the Health Insurance Portability and Accountability Act (HIPPA) of 1996. This listing contains the name of each individual losing United States citizenship (within the meaning of section 877(a)) with respect to whom the Secretary received information during the quarter ending September 30, 1999.

| Last name       | First name       | Middle name |
|-----------------|------------------|-------------|
| ALTURKI .....   | RAMI .....       | KHALID      |
| ASTRUP .....    | CECILIE .....    |             |
| ASTRUP .....    | CECILIE .....    |             |
| BERGER .....    | ELWYNN .....     | CLAIR       |
| BERKOWITZ ..... | SOL .....        |             |
| BINGLEY .....   | SUMI .....       | LEE         |
| BRUNELLE .....  | MICHELEINE ..... | MARIE       |
| CAPPY .....     | MICHAEL .....    | LOUIS       |
| CARMONT .....   | JOHN .....       | M.          |
| CARMONT .....   | MARIE .....      | T.          |
| CATTIER .....   | CLAIRE .....     | MARIANNE    |
| CERVENY .....   | EDWARD .....     | JOSEPH      |