

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 12, 2004.

Paul Finger,

IRS Reports Clearance Officer.

[FR Doc. 04-23602 Filed 10-20-04; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

[REG-209626-93]

Proposed Collection; Comment Request for Regulation Project

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 an existing notice of proposed rulemaking and temporary regulation, REG-209626-93 (TD 8620), Notice, Consent, and Election Requirements Under Sections 411(a)(11) and 417 (§§ 1.411(a)-11T and 1.417(e)-1T).

DATES: Written comments should be received on or before December 20, 2004, to be assured of consideration.

ADDRESSES: Direct all written comments to Paul Finger, Internal Revenue Service, room 6512, 1111 Constitution Avenue, NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the regulations should be directed to Larnice Mack at Internal Revenue Service, room 6512, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622-3179, or through the Internet at Larnice.Mack@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Notice, Consent, and Election Requirements Under Sections 411(a)(11) and 417.

OMB Number: 1545-1471.

Regulation Project Number: REG-209626-93.

Abstract: These regulations provide guidance concerning the notice consent requirements under Code section 411(a)(11) and the notice and election requirements of Code section 417. Regulation section 1.411(a)-11(c) provides that a participant's consent to a distribution under code section 411(a)(11) is not valid unless the participant receives a notice of his or her rights under the plan no more than 90 and no less than 30 days prior to the annuity starting date. Regulation section 1.417(e)-1 sets forth the same 90/30-day time period for providing the notice explaining the qualified joint and survivor annuity and waiver rights under Code section 417(a)(3).

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

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals, business or other for-profit organizations, not-for-profit institutions and Federal, state, local or tribal governments.

Estimated Number of Respondents: 750,000.

Estimated Time Per Respondent: .011 hr.

Estimated Total Annual Burden Hours: 8,333.

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 12, 2004.

Paul Finger,

IRS Reports Clearance Officer.

[FR Doc. 04-23603 Filed 10-20-04; 8:45 am]

BILLING CODE 4830-01-P

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 (HIPAA) 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, 2003. Names follow in order of: first name, middle name or initial (if applicable), and last name. Eli Richard Selinkoff
Esther Codina
James Fowler Gossage
Catherine Donna Gossage
Megan Sara Colley
Alix DeBeistegui
Joseph Arthur Dlutowski
Sher May Lee
Audley Maduro
Jakob Miling
William E Peterson

Kenneth Andre Price
In Sik Kim
Jane Susan Reece
Yukio Nakajima
Kim Olivia Simmons
Clarence Rodney Tackett
Thomas Lawrence Thompson
Robert Leonard Towner
Derek Emory Ting Lap Yeung
Georges De La Haye Jousselin
Grace Junko Ehara
Carole Ann Rowland
Hamidullah Khan Burki
Gregory James Ryan
Jerry Jaroslav Krumlik
Patricia Barker
Margarete Gertude Raisch
Jeffrey Charles Friedman
Richard Ira Krasnoff
Cheryl Wei-Li Ma
Robert B Posey
Wayne Perry Siegel
Doris Verena Studer-Jeker
Misha Francine Voinov
Joseph Walter Burt
Janet Young Chang
Gabriele Ilse Hollmann
Giorgio Antonio Mannara
Martina Eleonore Willoughby
Sara Crisler Ahlefeldt-Laurvig
Deborah Elizabeth Zulliger
Verena Marie Butt
Jack Hentz Poppell
Hisahiko Hiroi
Nak Hee Laura Hyun
David Gerald Forbes-Jaeger
Otis Paul Johnson
Elise Susan Kaufman
Dong J Kim
Young Houn Kim
Sherry A Kreiger
Gail Ann Butterworth
Santiago De Escoriaza
Kyu Taek Lee
Frank William Burton
Selma Boeckle
Man Kay Wong
Peter G Barker
Wolfgang Bruno Kamecke
Arthur Soo Whan Lim
Elisabeth Margrethe Sirnes Lyngstad
Terri Lee Martin
Kyoung-Won Moon
Esmond Dale Muncrief
Hannah Paik
Seung-Hyun Daniela Paik
Hans Edward Prager
Brian David Rogers
Carole Anne Stewart
Frank Tanke-Hansen
James Chen Tsao
Suna Chung Han
Maud M Ljung-Lapychak
Maurice Bembridge
Pascal C Dornier
Michiko Ogawa Crounk
Mitsu Mullins
James Andrew Sands
Rashid Alexander Delgado

Helen Sueng Hyo Hong
Kaung Me Nielsen
Lutz Steinberg
James Patrick Flanagan
Jessica Railey
Mona Catherine Dailey Strand
Carrie Ruth Pretorius
Chingakham Prasanna Singh
Andrew Keith Warltier
Peter Ernest Becker
Barry Eyre
Charles Orin Berry
Thomas Keith Rowland
David Robert Bruns
Maureen Lisa Cronin
Gordon Alfred Geist
Marc James Giegerich
Xiao-Hui Hui
Joseph Anthony Imperato
Elfriede Marie Kamecke
Johnney Larry McKinney
Isolde Laukien
Ingvar Strom
Alfred Ernst Weber
Lonita Lenaire Wilson
John Robert Wurtz
Laurence Steven Buzer
Shivonne Baek
Susan Elizabeth Mary Baker
Terence Arnold Baker
Kim Anita Dailey Christoffersen
Carmen Dittrich
Deon Almeda Djoharian
Armin Wilbert Geertz
Momoyo Kuwahara

Dated: October 4, 2004.

Tracy Harmon,

*Examination Operation, Philadelphia
Compliance Services.*

[FR Doc. 04-23596 Filed 10-20-04; 8:45 am]

BILLING CODE 4830-01-P

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 March 31, 2004. Names follow in order of: last name, first name, and middle name or initial (if applicable).

Tomassi, Antonio

Hansen, Ellen Gerd
Liguori, Thomas P
Lester, Arthur Geraint
Kuo, Juinn Yen
Koutsouvelis, Apostolos Paul
Juptner, Heino Gerd
Hsia, Chuan Yeu
Henry, Michael Robert
Harrison, Dhani (aka Olivia)
Han, Gye Sook
Gruenwald, Lisa Therese
Goedkoop, Pieter Daniel
Gibbs, Andrew Lionel John
Gersten, Joseph Morris
Bahremmand, Shirin
Alden, Inna
Hawkings, Marilyn Ann
Askvik, Linda Elise
Furulund, Shirley Jane
Benthall, Zamira Menuhin
Blain, Jerome Michel
Boos, Gabriele Elisabeth
Cook, Karin Alexandra
Dodds-Parker, Aileen Coster
Dorn, Susan Therese
Egeland, Kirsten Hansine
Evans, Dona Leslie
Chandris, Dimitri John
Alioth-Streichenberg, Catherine
Madeline
Luckyn-Malone, Richard George
Sebastian
Rains, Dana Marie
Progin, Karin Charlotte Baker
Poletti, Paul John
Pezier, Emmanuel Richard Jacques
Ono, Yukiko
Muller, Lester Charles
Merker, Robert Charles
Martin, Stephen Richard
Maitland, Marilyn Heriot
Riggs, Brian Craig
Mattsson, Kjell Valentin
Schmitz, Walter
Ryde, Antoinette
Reifert, Thomas Arnold
Loredo, Angel William
Sparks, Peter Colin James
Woodell, Rebecca Glass
Waller, Margaret Patricia
Sheibani, Kaveh
Scarboro, David Dewey
Sager, Christopher Czaja
Morken, Teresa
Giardina, Wendy Suzanne
Wright, Janet Irene
De Haan-Santo, Dorothy
Spiegel, Barbara Maria
Ciufu, Francesco
Welling, Helen Gertruide
Grant, Lewis Russell Horace
Wang, Lee Ying
Snyder, Mary Yvonne
Woods, Francis Xavier
Bard, Erika Isakson
Ahn, Dong Il
Medina, Nathan Robert
Gillery, Gerald David
Warner, Chauncey Ford