

room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:**

*Title:* Original Issue Discount.

*OMB Number:* 1545-0117.

*Form Number:* 1099-OID.

*Abstract:* The form is used for reporting original issue discount as required by section 6049 of the Internal Revenue Code. It is used to verify that income earned on discount obligations is properly reported by the recipient.

*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:* Businesses or other for-profit organizations.

*Estimated Number of Responses:* 5,906,965.

*Estimated Time Per Response:* 12 min.

*Estimated Total Annual Burden*

*Hours:* 1,142,323.

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: December 14, 2000.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

[FR Doc. 00-32611 Filed 12-20-00; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**[LR-58-83]**

**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 final regulation, LR-58-83 (TD 7959), Related Group Election With Respect to Qualified Investments in Foreign Base Company Shipping Operations (§§ 1.955A-2 and 1.955A-3).

**DATES:** Written comments should be received on or before February 20, 2001 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 information collection should be directed to Faye Bruce, (202) 622-6665, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:**

*Title:* Related Group Election With Respect to Qualified Investments in Foreign Base Company Shipping Operations.

*OMB Number:* 1545-0755.

*Regulation Project Number:* LR-58-83.

*Abstract:* This regulation concerns the election made by a related group of controlled foreign corporations to determine foreign base company shipping income and qualified investments in foreign base company shipping operations on a related group basis. The information required is necessary to assure that the U.S. shareholder correctly reports any shipping income of its controlled foreign corporations which is taxable to the shareholder.

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

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

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

*Estimated Number of Respondents:* 100.

*Estimated Time Per Respondent:* 2 hours, 3 minutes.

*Estimated Total Annual Burden*

*Hours:* 205.

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: December 14, 2000.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

[FR Doc. 00-32612 Filed 12-20-00; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Special Enrollment Examination Advisory Committee**

**AGENCY:** Internal Revenue Service, Office of Director of Practice, Treasury.

**ACTION:** Notice of invitation to submit nominations for advisory committee membership.

**SUMMARY:** The Director of Practice invites individuals and organizations to nominate candidates for membership on the Special Enrollment Examination Advisory Committee.

**DATES:** Submit nominations on or before January 22, 2001.

**ADDRESSES:** Mail, fax, or e-mail nominations to: Internal Revenue Service; Office of Director of Practice; N:C:SC; Attn: Kathy Hughes; 1111 Constitution Avenue, NW, Washington, DC 20224; fax number 202-694-1934; e-mail Kathy.E.Hughes@IRS.Gov.

**FOR FURTHER INFORMATION CONTACT:** Kathy Hughes, Designated Federal Officer, Special Enrollment Examination Advisory Committee, at 202-694-1851 or Kathy.E.Hughes@IRS.Gov.

**SUPPLEMENTARY INFORMATION:** The Special Enrollment Examination Advisory Committee ("SEEAC"), which was formerly known as the "Advisory Committee on the Special Enrollment Examination," was established in 1999 under the terms of the Federal Advisory Committee Act, 5 U.S.C. App. The SEEAC's charter expires February 5, 2001. It is expected that the SEEAC will be renewed for another two-year period. Therefore, the Director of Practice invites individuals and organizations to nominate candidates for membership.

Section 330 of 31 U.S.C. authorizes the Secretary of the Treasury to require that representatives before the Department demonstrate their "competency to advise and assist persons in presenting their cases." Pursuant to that statute, the Secretary has promulgated the regulations governing practice before the Internal Revenue Service, which are found at 31 CFR part 10 and are separately published in pamphlet form as Treasury Department Circular No. 230 (to order call 1-800-829-3676).

The regulations provide that enrolled agents are among the classes of individuals eligible to practice before the Internal Revenue Service. The regulations also authorize the Director of Practice to pass upon applications for enrollment and to grant enrollment to applicants who demonstrate special competence in tax matters by written examination administered by the Internal Revenue Service. This written examination is the Special Enrollment Examination ("SEE"). More information concerning the SEE may be found on the Director of Practice Webpage: (1) Go to IRS Digital Daily, [www.irs.gov](http://www.irs.gov); (2) at the bottom of the page, click *Tax Info For Business*; (3) click *Tax Professionals' Corner*; and (4) click *Director of Practice, Enrolled Agent Program*.

The objective of the SEEAC is to propose, on an annual basis, an examination testing the special competence in Federal tax matters of individuals who have applied for enrolled agent status. In meeting this objective, non-Federal members of the SEEAC shall represent the various segments of the tax practitioner community. The SEEAC's advisory functions will include, but will not necessarily be limited to: (1) Considering areas of Federal tax knowledge that should be treated on the examination; (2) developing examination questions; and (3) recommending passing scores.

FACA mandates that the membership of the Committee be fairly balanced in terms of the points of view presented and the functions to be performed. To that end, the Director of Practice will consider nominations of all individuals who: (1) Are qualified to represent the views of a segment of the tax practitioner community; (2) possess professional or academic accomplishments sufficient to allow contributions to the SEEAC's advisory functions; (3) are of good character and good reputation; and (4) are in compliance with the Federal tax laws. Current or former status as an enrolled agent is not a requirement for SEEAC membership.

Individuals may nominate themselves; an individual may nominate other individuals; or professional associations or other organizations may nominate individuals. A nomination may be in any format, but it must include: (1) A statement of which segment of the tax practitioner community the nominee is qualified to represent; (2) a description of the nominee's professional accomplishments, academic accomplishments, or both; and (3) a statement that the nominee is willing to accept an appointment to the SEEAC. Nominations may include copies of articles from professional journals or other relevant publications, but such items cannot be returned.

Appointment to the Committee will be for a two-year term, providing that a member continues to fulfill his or her Committee responsibilities. The Committee is expected to meet up to four times a year. Members should be prepared to devote from 125 to 175 hours per year, including meetings, to the Committee's work. Members will be reimbursed, in accordance with Government regulations, for expenses (transportation, meals, and lodging) incurred in connection with Committee meetings.

If the SEE is to provide objective and fair indicia of special competence in Federal taxation, the SEE's specific topics and questions must not become publicly available prior to administration of the examination. Consequently, sessions of SEEAC meetings dealing with specific SEE topics and questions will be closed to public participation. With respect to such closed sessions, SEEAC members must be prepared to maintain the confidentiality of their deliberations and advice.

Dated: December 13, 2000.

**Patrick W. McDonough,**  
*Director of Practice.*

[FR Doc. 00-32483 Filed 12-20-00; 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, 2000.

Last name	First name	Middle name
Alvear .....	Lars .....	Mikael
An .....	Suk .....	Hyun
Aurstad .....	Marit .....	Arleen
Avaznia .....	Natasha.	
Baarsden .....	Espen.	
Bailey .....	Chong .....	Cha
Barili .....	Ok .....	Pun
Boeck .....	George .....	Henry
Borel .....	Didier.	
Canellopoulos ..	Takis .....	P.
Chang .....	David .....	Hak
Cheung .....	Karen .....	Tih Loh
Chippis .....	Myong .....	Suk
Cihla .....	Peter .....	Ernst
Cipriano .....	Robert .....	James
Conmy .....	Kevin .....	Francis
Cooper .....	Bryan .....	Patrick
Corbett Jr. ....	Charles .....	Frederick
Crook .....	Howard .....	Alan
Dahl .....	Anne.	
Dublin-Poulos ..	Suri .....	E.
Emery .....	Mary .....	Elizabeth
Emeryiii .....	Roland .....	Scott
Feliciano .....	Eun .....	Ye