

Approved: February 8, 2000.

Garrick R. Shear,

IRS Reports Clearance Officer.

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Notice 97-19 and Notice 98-34

**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 Notice 97-19 and Notice 98-34, Guidance for Expatriates under Internal Revenue Code sections 877, 2501, 2107 and 6039F.

**DATES:** Written comments should be received on or before April 17, 2000 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 these notices should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5242, 1111 Constitution Avenue NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:** *Title:* Guidance for Expatriates under Internal Revenue Code sections 877, 2501, 2107 and 6039F.

*OMB Number:* 1545-1531.

*Notice Number:* Notice 97-19 and Notice 98-34.

*Abstract:* Notice 97-19 and Notice 98-34 provide guidance regarding the federal tax consequences for certain individuals who lose U.S. citizenship, cease to be taxed as U.S. lawful permanent residents, or are otherwise subject to tax under Code section 877. The information required by these notices will be used to help make a determination as to whether these taxpayers expatriated with a principal purpose to avoid tax.

*Current Actions:* There are no changes being made to these notices at this time.

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

*Affected Public:* Individuals.

*Estimated Number of Respondents:* 12,350.

*Estimated Time Per Respondent:* 32 minutes.

*Estimated Total Annual Burden Hours:* 6,525.

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: February 8, 2000.

Garrick R. Shear,

IRS Reports Clearance Officer.

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Notice of Determination of Necessity for Renewal of the Art Advisory Panel

**SUMMARY:** It is in the public interest to continue the existence of the Art Advisory Panel.

**FOR FURTHER INFORMATION CONTACT:**

Karen E. Carolan, C:AP:AS, 1099 14th

Street, NW., room 4200E, Washington, DC 20005, telephone (202) 694-1861, (not a toll free number).

Pursuant to the Federal Advisory Committee Act, 5 U.S.C. App. (1982), the Commissioner of Internal Revenue announces the renewal of the following advisory committee:

*Title.* The Art Advisory Panel of the Commissioner of Internal Revenue.

*Purpose.* The Panel assists the Internal Revenue Service by reviewing and evaluating the acceptability of property appraisals submitted by taxpayers in support of the fair market value claimed on works of art involved in Federal Income, Estate or Gift taxes in accordance with sections 170, 2031, and 2512 of the Internal Revenue Code of 1986.

In order for the Panel to perform this function, Panel records and discussions must include tax return information. Therefore, the Panel meetings will be closed to the public since all portions of the meetings will concern matters that are exempted from disclosure under the provisions of section 552(b)(3), (4), (6) and (7) of Title 5 of the U.S. Code. This determination, which is in accordance with section 10(d) of the Federal Advisory Committee Act, is necessary to protect the confidentiality of tax returns and return information as required by section 6103 of the Internal Revenue code.

*Statement of Public Interest.* It is in the public interest to continue the existence of the Art Advisory Panel. The Secretary of Treasury, with the concurrence of the General Services Administration, has also approved renewal of the Panel. The membership of the Panel is balanced between museum directors and curators, art dealers and auction representatives to afford differing points of view in determining fair market value.

Authority for this Panel will expire two years from the date the Charter is approved by the Assistant Secretary for Management and Chief Financial Officer and filed with the appropriate congressional committees unless, prior to the expiration of its Charter, the Panel is renewed.

The Commissioner of Internal Revenue has determined that this document is not a major rule as defined in Executive Order 12291 and that a regulatory impact analysis therefore is not required. Neither does this document constitute a rule subject to

the Regulatory Flexibility Act (5 U.S.C. Chapter 6).

**Charles O. Rossotti,**

*Commissioner of Internal Revenue.*

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## DEPARTMENT OF THE TREASURY

### Office of Thrift Supervision

#### Submission for OMB Review; Comment Request

February 9, 2000.

The Office of Thrift Supervision (OTS) 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. Interested persons may obtain copies of the submission(s) by calling the OTS Clearance Officer listed. Send comments regarding this information collection to the OMB reviewer listed and to the OTS Clearance Officer, Office of Thrift Supervision, 1700 G Street, NW, Washington, DC 20552.

**DATES:** Submit written comments on or before March 17, 2000.

*OMB Number:* 1550-0061.

*Form Number:* Not applicable.

*Type of Review:* Regular renewal.

*Title:* Outside Borrowings.

*Description:* Information is collected from savings associations that do not meet capital requirements. These institutions must give 10 days prior notification before making long-term borrowings. Information submitted by the institution is used to monitor their safety and soundness.

*Respondents:* Savings and Loan Associations and Savings Banks.

*Estimated Number of Responses:* 1.

*Estimated Burden Hours Per Response:* 4 hours.

*Frequency of Response:* One submission per subject institution.

*Estimated Total Reporting Burden:* 4 hours.

*Clearance Officer:* Mary Rawlings-Milton, (202) 906-6028, Office of Thrift Supervision, 1700 Street, NW, Washington, DC 20552.

*OMB Reviewer:* Alexander Hunt, (202) 395-7860, Office of Management and Budget, Room 10202, New Executive Office Building, Washington, DC 20503.

**John E. Werner,**

*Director, Information & Management Services Division.*

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## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0171]

#### Proposed Information Collection Activity: Proposed Collection; Comment Request

**AGENCY:** Veterans Benefits Administration, Department of Veterans Affairs

**ACTION:** Notice.

**SUMMARY:** The Veterans Benefits Administration (VBA), Department of Veterans Affairs (VA), is announcing an opportunity for public comment on the proposed collection of certain information by the agency. Under the Paperwork Reduction Act (PRA) of 1995, Federal agencies are required to publish notice in the **Federal Register** concerning each proposed collection of information, including each proposed extension of a currently approved collection and allow 60 days for public comment in response to the notice. This notice solicits comments on the information needed to determine an applicant's eligibility for tutorial assistance.

**DATES:** Written comments and recommendations on the proposed collection of information should be received on or before April 17, 2000.

**ADDRESSES:** Submit written comments on the collection of information to Nancy J. Kessinger, Veterans Benefits Administration (20S52), Department of Veterans Affairs, 810 Vermont Avenue, NW, Washington, DC 20420. Please refer to "OMB Control No. 2900-0171" in any correspondence.

**FOR FURTHER INFORMATION CONTACT:** Nancy J. Kessinger at (202) 273-7079 or FAX (202) 275-5947.

**SUPPLEMENTARY INFORMATION:** Under the PRA of 1995 (Public Law 104-13; 44 U.S.C., 3501-3520), Federal agencies must obtain approval from the Office of Management and Budget (OMB) for each collection of information they conduct or sponsor. This request for comment is being made pursuant to Section 3506(c)(2)(A) of the PRA.

With respect to the following collection of information, VBA invites comments on: (1) Whether the proposed collection of information is necessary for the proper performance of VBA's functions, including whether the information will have practical utility; (2) the accuracy of VBA's estimate of the burden of the proposed collection of information; (3) ways to enhance the quality, utility, and clarity of the information to be collected; and (4) ways to minimize the burden of the

collection of information on respondents, including through the use of automated collection techniques or the use of other forms of information technology.

*Title:* Application and Enrollment Certification for Individualized Tutorial Assistance, VA Form 22-1990t.

*OMB Control Number:* 2900-0171.

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

*Abstract:* VA uses the information collected to determine eligibility for tutorial assistance. The form is sent by the applicant to the school for certification and transmission to VA. The school will transmit the form to the appropriate VA regional office (*i.e.*, Atlanta, Buffalo, Muskogee, or St. Louis) with jurisdiction over the area where the school is located. VA is authorized to pay tutorial assistance under 38 U.S.C. chapters 30, 32 and 35, and under 10 U.S.C. chapter 1606. Tutorial assistance is a supplementary allowance payable on a monthly basis for up to 12 months. The student must be training at one-half time or more in a post-secondary degree program, and must have a deficiency in a unit course or subject that is required as part of, or prerequisite to, his or her approved program. The student uses VA Form 22-1990t, Application and Enrollment Certification for Individualized Tutorial Assistance, to apply for the supplemental allowance. On the form the student provides information such as: name; Social Security Number; mailing address; telephone number; program and enrollment information; the course or courses for which he or she requires tutoring, the name of the tutor; and the date, number of hours and charges for each tutorial session. The tutor must verify that he or she provided the tutoring at the specified charges, and that he or she is not a close relative of the student. The Certifying Official at the student's school must verify that the tutoring was necessary for student's pursuit of a program, that the tutor was qualified, and that the charges for the tutoring did not exceed the customary charges for other students.

*Affected Public:* Individuals or households.

*Estimated Annual Burden:* 1,000 hours.

*Estimated Average Burden Per Respondent:* 30 minutes.

*Frequency of Response:* On occasion.

*Estimated Number of Respondents:* 1,000.

*Number of Responses Annually:* 2,000.

Dated: February 9, 1999.