

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: March 5, 2002.

Glenn P. Kirkland,

IRS Reports Clearance Officer.

[FR Doc. 02-6088 Filed 3-12-02; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Revenue Procedure 2001-21

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 Revenue Procedure 2001-21, Debt Roll-Ups.

DATES: Written comments should be received on or before May 13, 2002 to be assured of consideration.

ADDRESSES: Direct all written comments to Glenn P. Kirkland, Internal Revenue Service, room 6411, 1111 Constitution Avenue, NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of Revenue Procedure should be directed to Carol Savage, (202) 622-3945, or through the internet (CAROL.A.SAVAGE@irs.gov), Internal Revenue Service, room 6405-07, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Debt Roll-Ups.

OMB Number: 1545-1647.

Revenue Procedure Number: Revenue Procedure 2001-21.

Abstract: Revenue Procedure 2001-21 provides for an election that will facilitate the consolidation of two or more outstanding debt instruments into a single debt instrument. Under the election, taxpayers can treat certain exchanges of debt instruments as realization events for federal income tax purposes even though the exchanges do not result in significant modifications under section 1.1001-3 of the Income Tax Regulations.

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: 100.

Estimated Time Per Respondent: 45 minutes.

Estimated Total Annual Burden Hours: 75.

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: March 5, 2002.

Glenn P. Kirkland,

IRS Reports Clearance Officer.

[FR Doc. 02-6089 Filed 3-12-02; 8:45 am]

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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 December 31, 2001.

Last	First	Middle
Griess	Kevin	Michael
Lind	Gary	C
Paul-Reynaud	Catherine	
Marchi	Andrea	Gino
Lustrup	Preben	Reinholt
O'Neil	Ruth	Eliith
Hansen	Kirsten	Schnedler

Last	First	Middle
Bailey	Dennis	
Hara	Karen	Walseth
Stene	Roberta	Anne Huntley
Richards	William	Reese
Valenti	Malvin	J
Sassoon	Alexandria	Juana Rosetti
Kriebel	Daniel	Coty
Mitchell	Keith	C
Silvera	Craig	Bruce Scott
Salamanca	Augusto	Ernesto
Phillips	Lorna	Jean
Delaney	Louanne	Claire
Mueller	Erik	Eduard
Klemenzen	Deborah	Kay

Dated: February 20, 2002.

Samuel Brown,

*Compliance, Correspondence Exam
Operations, Unit O, Philadelphia Compliance
Services.*

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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, 2001.

Last	First	Middle
Di Frangia	Mark	Vincent
Joiner	Derald	Eugene
March	Duane	Abe
Ling	Charlene	
Pillai	Nirmala	Venugopal
Bonney	Charles	Compton
Lorentzen	Peer	
Rapoport	Jonathan	Dale
Grossmann	Evalie	Janette
Pierre	Sy	Coolidge
Wadsworth	George	
Holmin	Robert	Eric Ross
Schilling	Angela	Melanie
Eichinger	Maria	
Eichinger	Mary	Cordula
Ney II	Paul	Edward
Sreedharan	Sapna	Erat
Casas	Juan	Antonio
Karren	John	Daniel
Capizzi	Patricia	Louise
Bernhardt	Pauline	Elizabeth
Crawford	Mark	Edward
Byung	Suk	Ahn
Chang	Howard	S
Kuo	Ching-Chiang	
Kuo	Mei	Shein
Bazzett	Ronald	Robert
Julienne		
Senapatirathne	Theodore	Samuel
Lii	Yu-Hwei	Eunice
Neumann	Jennifer	Nicole
McLaughlin	Frank	
Armenio	Peter	
Davis	Gregory	Robert
Barbara	Hansen	Ulrike
Wenigwieser	Karen	Ingrid
Keller	Bettina	Elizabeth
Bussos	Catherine	Simone
Mueller-Zivy	Nancy	Theresa
Keller	Richard	Robert