

**ACTION:** Withdrawal of notice.

**SUMMARY:** This document withdraws a notice and request for comments that was published in the **Federal Register** on February 2, 2005 (70 FR 5510) that solicited comments on proposed regulations (REG-154000-04) relating to Diesel Fuel and Kerosene Excise Tax and Dye Injection (OMB No. 1545-1418).

**SUPPLEMENTARY INFORMATION:**

**Background**

The IRS is withdrawing the request for comments because the new regulations have not yet been fully developed and are unavailable at this time. The IRS will announce its plan to submit the Information Collection Request in subsequent issues of the **Federal Register** that will include the regulations. An opportunity to provide comments will be included when the new regulations are completed and published in the **Federal Register**.

**Withdrawal of Notice and Request for Comments**

Accordingly, the notice and request for comments (REG-154000-04) that was published in the **Federal Register** on February 2, 2005 (70 FR 5510) which was the subject of FR Doc. 05-1950, is withdrawn.

**Glenn Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. 05-3459 Filed 2-22-05; 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 April 25, 2005, to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn Kirkland, Internal Revenue Service, Room 6516, 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:* 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 is 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 burden for the collection of information is reflected in the burden of Form 4868, Application for Automatic Extension of Time to File U.S. Individual Tax Return.

The following paragraph applies to all 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 11, 2005.

**Glenn Kirkland,**

*IRS Reports Clearance Officer.*

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**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Open Meeting of the Earned Income Tax Credit Committee of the Taxpayer Advocacy Panel**

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

**ACTION:** Notice.

**SUMMARY:** An open meeting of the Earned Income Tax Credit Committee of the Taxpayer Advocacy Panel will be conducted (via teleconference). The Committee will be discussing issues pertaining to the IRS administration of the Earned Income Tax Credit.

**DATES:** The meeting will be held Thursday, March 17, 2005.

**FOR FURTHER INFORMATION CONTACT:** Audrey Y. Jenkins at 1-888-912-1227 (toll-free), or 718-488-2085 (non toll-free).

**SUPPLEMENTARY INFORMATION:** Notice is hereby given pursuant to section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988) that an open meeting of the Earned Income Tax Credit Committee of the Taxpayer Advocacy Panel will be held Thursday, March 17, 2005, from 2 p.m. to 3:30 p.m. e.t. via a telephone conference call. The public is invited to make oral comments. Individual comments will be limited to 5 minutes. Due to limited conference lines, notification of intent to participate in