

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**

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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.

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**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  
Koutsouvilis, 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  
Bahremand, 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