

*Abstract:* Internal Revenue Code sections 4681 and 4682 impose a tax on ozone-depleting chemicals (ODCs) and on imported products containing ODCs. Form 6627 is used to compute the environmental tax on ODCs and on imported products that use ODCs as materials in the manufacture or production of the product. It is also used to compute the floor stocks tax on ODCs.

*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:* Business or other for-profit organizations and individuals.

*Estimated Number of Respondents:* 2,894.

*Estimated Time per Respondent:* 2 hours; 25 minutes.

*Estimated Total Annual Burden Hours:* 6,971.

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: May 2, 2007.

**Glenn Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. E7-8919 Filed 5-9-07; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Revenue Procedure 2004-35

**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 2004-35, Late Spousal S Corp Consents in Community Property States.

**DATES:** Written comments should be received on or before July 9, 2007 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn P. 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 revenue procedure should be directed to Carolyn N. Brown at Internal Revenue Service, room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622-6688, or through the Internet at [Carolyn.N.Brown@irs.gov](mailto:Carolyn.N.Brown@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Late Spousal S Corp Consents in Community Property States.

*OMB Number:* 1545-1886.

*Revenue Procedure Number:* Revenue Procedure 2004-35.

*Abstract:* Revenue Procedure 2004-35 allows for the filing of certain late shareholder consents to be an S Corporation with the IRS Service Center.

*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:* 500.

*Estimated Annual Average Time per Respondent:* 1 hour.

*Estimated Total Annual Hours:* 500.

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: May 2, 2007.

**Glenn P. Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. E7-8920 Filed 5-9-07; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Notice 89-102

**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 89-102, Treatment of Acquisition of Certain Financial Institutions; Tax Consequences of Federal Financial Assistance.

**DATES:** Written comments should be received on or before July 9, 2007 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:* Treatment of Acquisition of Certain Financial Institutions; Tax Consequences of Federal Financial Assistance.

*OMB Number:* 1545-1141.

*Notice Number:* Notice 89-102.

*Abstract:* Section 597 of the Internal Revenue Code provides that the Secretary of the Treasury shall provide guidance concerning the tax consequences of Federal financial assistance received by certain financial institutions. Notice 89-102 provides that qualifying financial institutions that receive Federal financial assistance prior to a planned sale of their assets or their stock to another institution may elect to defer payment of any net tax liability attributable to the assistance. Such financial institutions must file a statement describing the assistance received, the date of receipt and any amounts deferred.

*Current Actions:* There are no changes to this notice at this time.

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

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

*Estimated Number of Respondents:* 250.

*Estimated Average Time per Respondent:* 30 minutes.

*Estimated Total Annual Burden Hours:* 125.

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: May 1, 2007.

**Glenn Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. E7-8921 Filed 5-9-07; 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 March 31, 2007.

Last name	First name	Middle name/initials
Hansen .....	Karen .....	Fargh
Merswolke-Fay .....	Leslye .....	
O'Brien II .....	Andrew .....	Gordon S.
Kvaal .....	Leif .....	Christian
Yiu .....	Joseph .....	Tin-Chong

Last name	First name	Middle name/initials
Lau .....	Joseph .....	Si-Sing
Booth .....	Patricia .....	Wood
Youn .....	Kenny .....	
Chen .....	Annie .....	A Y
Ho .....	Laura .....	M
Hsu .....	Joyce .....	I-Yin
MacDonald .....	William .....	Russell
Boccaccio .....	John .....	Pierre
Suen .....	David .....	Toi Wai
Au .....	Jason .....	O
Stuart .....	Samantha .....	
Tien .....	Calvin .....	Thomas
Thompson .....	Tanja .....	
Maresh .....	Lothar .....	Werner
Yeung .....	Cecilia .....	Dip Yee
Yeung .....	Solomon .....	To Ling
Tsui .....	Kwok .....	Fung D
Wu .....	Nancy .....	Bing Yun
Huston .....	Richard .....	John
Al-Refai .....	Majid .....	Badir
Bustin .....	Andrew .....	Joseph
Sung .....	Chiang .....	
Palladino .....	Christine .....	M
Sandstro.		
Parvin-Boulle .....	Nathalie .....	A
Ognjanovich .....	Frances .....	Maria
Perry .....	Lloyd .....	C
Hirsch .....	Steven .....	Richard
Fraser .....	Lucy .....	
Banks .....	Alistair .....	Glover
Huebner .....	Annelese .....	
Sarasin .....	Esme .....	Forester
Stuesser-Simpson .....	Annette .....	Desiree
Tavolato .....	Paolo .....	Allessandro
Cheng .....	David .....	Mui-Wen
Ruane .....	John .....	P
Chan .....	Sum .....	Chu Lee
Bahreman .....	Ramin .....	
Penman .....	Jeffrey .....	D
Bucchieri .....	John .....	Paul
Peake .....	Russell .....	V
Law .....	Ka .....	Lok
Lam .....	Edward .....	Sung-Lai
Burnley .....	Roger .....	Leon
Kennedy-Fagin .....	Gail .....	
Racine .....	Helene .....	
Stevens .....	Andrew .....	David
Lee .....	Kevin .....	Carlim
Akhavan .....	Majid .....	Reza
Leksas .....	Janne .....	Helen
Ying .....	Claudine .....	Lauren
Endelman .....	Martin .....	Phillip
Conner .....	Charles .....	M
Dambrosio .....	Claudia .....	
Kendzior .....	Peter .....	
Chiu .....	Shirley .....	Lai Ling
Ellis .....	Anja .....	Alexandra
Penman .....	Anne .....	V
Meling .....	Marian .....	Cronin
Rasmussen .....	Joyce .....	Carol
Fidanque De Herrera .....	Emma .....	Marissa
Fedanque De Orillac .....	Myra .....	V
Mak .....	Kai-Kwong .....	Lawrence
Aitken .....	Adam .....	George
		Freeric
Lau .....	David .....	
Petersen .....	Jo-Ann .....	
Soo .....	Charmain .....	Sau Moy