

in Aid of Construction Under Section 118(c)(1.118-2).

**DATES:** Written comments should be received on or before November 8, 2004 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Paul H. 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 regulation should be directed to Carol Savage at Internal Revenue Service, Room 6516, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622-3945, or through the Internet at [CAROLA.SAVAGE@irs.gov](mailto:CAROLA.SAVAGE@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Definition of Contribution in Aid of Construction Under Section 118(c).

*OMB Number:* 1545-1639.

*Regulation Project Number:* REG-106012-98.

*Abstract:* This regulation provides guidance with respect to section 118(c), which provides that a contribution in aid of construction received by a regulated public water or sewage utility is treated as a contribution to the capital of the utility and excluded from gross income.

*Current Actions:* There is no change to these existing regulations.

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

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

*Estimated Number of Respondents:* 300.

*Estimated Average Time Per Respondent:* 1 hour.

*Estimated Total Annual Reporting Hours:* 300.

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: August 30, 2004.

**Paul H. Finger,**

*IRS Reports Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Open Meeting of the Area 1 Taxpayer Advocacy Panel (Including the States of New York, Connecticut, Massachusetts, Rhode Island, New Hampshire, Vermont, and Maine)

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

**ACTION:** Notice.

**SUMMARY:** An open meeting of the Area 1 Taxpayer Advocacy Panel will be conducted in Portsmouth, New Hampshire. The Taxpayer Advocacy Panel is soliciting public comments, ideas, and suggestions on improving customer service at the Internal Revenue Service.

**DATES:** The meeting will be held Monday, September 27 and Tuesday, September 28, 2004.

**FOR FURTHER INFORMATION CONTACT:** Marisa Knispel at 1-888-912-1227 (toll-free), or 718-488-3557 (non toll-free).

**SUPPLEMENTARY INFORMATION:** An open meeting of the Area 1 Taxpayer Advocacy Panel will be held Monday, September 27, 2004 from 9am EDT to 5pm EDT at the Entergy Training Building located at 185 Old Ferry Road, Brattleboro, Vermont and Tuesday, September 28, 2004 from 9am EDT to 3pm EDT at the Holiday Inn Express located at 100 Chickering Road, Brattleboro, VT 05301. Individual comments are welcomed and will be limited to 5 minutes per person. If you would like to have the TAP consider a written statement write Marisa Knispel, TAP Office, 10 MetroTech Center, 625 Fulton Street, Brooklyn, NY 11201, or, you may post comments to the Web site: <http://www.improveirs.org>.

The agenda will include: Various IRS issues.

Dated: September 1, 2004.

**Bernard E. Coston,**

*Director, Taxpayer Advocacy Panel.*

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