

and implementation of the Internal Revenue Service (IRS) strategy for electronic tax administration. The ETAAC provides an organized public forum for discussion of electronic tax administration issues in support of the overriding goal that paperless filing should be the preferred and most convenient method of filing tax and information returns. ETAAC members convey the public's perception of IRS electronic tax administration activities, offer constructive observations about current or proposed policies, programs, and procedures, and suggest improvements. This document seeks nominations of individuals to be considered for selection as Committee members.

The Director, Electronic Tax Administration (ETA) will assure that the size and organizational representation of the ETAAC obtains balanced membership and includes representatives from various groups including: (1) Tax practitioners and preparers, (2) transmitters of electronic returns, (3) tax software developers, (4) large and small businesses, (5) employers and payroll service providers, (6) individual taxpayers, (7) financial industry (payers, payment options and best practices), (8) system integrators (technology providers), (9) academic (marketing, sales or technical perspectives), (10) trusts and estates, (11) tax exempt organizations, and (12) state and local governments. We are soliciting nominations from professional and public interest groups, IRS officials, the Department of Treasury, and Congress. Members will be limited to serving one two-year term on the ETAAC to ensure that new perspectives and ideas are generated by the members. All travel expenses within government guidelines will be reimbursed.

**DATES:** Written nominations must be received on or before May 1, 2003.

**ADDRESSES:** Nominations should be sent to Kim Logan, W:E:S, C4-158, 5000 Ellin Road, Lanham, Maryland 20706. Application forms can be obtained from Kim Logan, who can be reached on (202) 283-1947.

**FOR FURTHER INFORMATION CONTACT:** Kim Logan, (202) 283-1947.

**SUPPLEMENTARY INFORMATION:** The ETAAC will provide continued input into the development and implementation of the IRS strategy for electronic tax administration. The ETAAC members will convey the public's observations about current or proposed policies, programs, and procedures, and suggest improvements.

This activity is based on the authority to administer the Internal Revenue laws

conferred upon the Secretary of the Treasury by section 7802 of the Internal Revenue Code and delegated to the Commissioner of the Internal Revenue. The ETAAC will research, analyze, consider, and make recommendations on a wide range of electronic tax administration issues and will provide input into the development of the strategic plan for electronic tax administration.

Nominations should describe and document the proposed member's qualifications for membership to the Committee. Equal opportunity practices will be followed in all appointments to the Committee. To ensure that the recommendations of the Committee have taken in the account the needs of the diverse groups served by the Department, membership will include, to the extent practicable, individuals, with demonstrated ability to represent minorities, women, and persons with disabilities.

Dated: April 1, 2003.

**Terence H. Lutes,**

*Director, Electronic Tax Administration.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Publication of Inflation Adjustment Factor, Nonconventional Source Fuel Credit, and Reference Price for Calendar Year 2002

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

**ACTION:** Notice.

**SUMMARY:** Publication of the inflation adjustment factor, nonconventional source fuel credit, and reference price for calendar year 2002 as required by section 29 of the Internal Revenue Code (26 U.S.C. section 29). The inflation adjustment factor, nonconventional source fuel credit, and reference price are used in determining the tax credit allowable on the sale of fuel from nonconventional sources under section 29 during calendar year 2002.

**DATES:** The 2002 inflation adjustment factor, nonconventional source fuel credit, and reference price apply to qualified fuels sold during calendar year 2002.

**SUPPLEMENTARY INFORMATION:**

*Inflation Adjustment Factor:* The inflation adjustment factor for calendar year 2002 is 2.1169.

*Credit:* The nonconventional source fuel credit for calendar year 2002 is

\$6.35 per barrel-of-oil equivalent of qualified fuels.

*Reference Price:* The reference price for calendar year 2002 is \$22.51. Because this reference price does not exceed \$23.50 multiplied by the inflation adjustment factor, the phaseout of credit provided for in section 29(b)(1) does not occur for any qualified fuels sold during calendar year 2002.

**FOR FURTHER INFORMATION CONTACT:** For questions about how the inflation adjustment factor is calculated—Thomas A. Thompson, N:ADC:R:R:SMB, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224, Telephone Number (202) 874-0585 (not a toll-free number).

For all other questions about the credit or the reference price—Jaime Park, CC:PSI:7, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224, Telephone Number (202) 622-3120 (not a toll-free number).

Dated: March 31, 2003.

**Heather Maloy,**

*Associate Chief Counsel (Passthroughs and Special Industries).*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Open Meeting of the Small Business/Self Employed—Schedule C Non-Filers Committee of the Taxpayer Advocacy Panel

**ACTION:** Notice.

**SUMMARY:** An open meeting of the Small Business/Self Employed—Schedule C Non-Filers Committee of the Taxpayer Advocacy Panel will be conducted in Washington DC.

**DATES:** The meeting will be held Saturday, May 3, 2003 and Sunday, May 4, 2003.

**FOR FURTHER INFORMATION CONTACT:** Mary O'Brien at 1-888-912-1227, or 206 220-6096.

**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 Small Business/Self Employed—Schedule C Non-Filers Committee of the Taxpayer Advocacy Panel will be held Saturday, May 3, 2003 from 3 p.m. EST to 5 p.m. EST and on Sunday May 4, 2003 from 8 a.m. EST to 4 p.m. EST at the St. Gregory Hotel located at 2033 M Street, NW., Washington, DC. The public is

invited to make oral comments on Sunday May 4, 2003. Individual comments will be limited to 5 minutes. If you would like to have the TAP consider a written statement, please call 1-888-912-1227 or 206-220-6096, or write to Mary O'Brien, TAP Office, 915 2nd Avenue, MS W-406, Seattle, WA

98174. Due to limited space, notification of intent to participate must be made with Mary O'Brien. Ms O'Brien can be reached at 1-888-912-1227 or 206-220-6096.

*The agenda will include the following:*  
Various IRS issues.

**Note:** Last minute changes to the agenda are possible and could prevent effective advance notice.

Dated: April 1, 2003.

**Deryle J. Temple,**

*Director, Taxpayer Advocacy Panel.*

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