

Center for State and Local Law Enforcement Training (National Center) at the Federal Law Enforcement Training Center has cancelled its meeting previously scheduled for February 26, 2003.

**ADDRESSES:** Federal Law Enforcement Training Center, Building 67, Glynco, GA 31524.

**FOR FURTHER INFORMATION CONTACT:** Bruce P. Brown, Director, National Center for State and Local Law Enforcement Training, Federal Law Enforcement Training Center, Glynco, GA 31524, 912-267-2322.

Dated: February 19, 2003.

**Bruce P. Brown,**

*Director, National Center for State and Local Law Enforcement Training.*

[FR Doc. 03-4481 Filed 2-21-03; 11:22 am]

**BILLING CODE 4810-32-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Restaurant and Bar Tip Reporting Open Meeting

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

**ACTION:** Notice.

**SUMMARY:** This is an open meeting to discuss tip reporting and tax responsibilities of employees and employers in restaurants and drinking establishments.

**DATES:** This meeting will be held on Wednesday, April 2, 2003. Notification of intent to attend the meeting or make a presentation at the meeting should be made with Christine Williams or Sandy Cyze at 630-493-5812 by March 14, 2003. Notification of intent should include your name, phone number, e-mail address and organization represented. If you leave this information for Ms. Williams or Ms. Cyze in a voice-mail message, please spell out all names.

**ADDRESSES:** This meeting will be held at the Treasury Executive Institute, 801 9th St., NW., Washington, DC. The meeting will be open to the public and will be in a room that accommodates approximately 50 people. Limited seating space and building security requirements necessitate reservations, so please call as early as possible.

**FOR FURTHER INFORMATION CONTACT:** To get on the access list to attend this meeting, or have a copy of the agenda

faxed to you, call Christine Williams or Sandy Cyze at 630-493-5812. A draft of the agenda will be e-mailed to registered participants during the week prior to the meeting.

**SUPPLEMENTARY INFORMATION:** The IRS welcomes suggestions that will simplify the taxpayer burden associated with tip reporting by restaurants and their employees. The IRS is also interested in current tip practice and the electronic collection of data. Written comments can be mailed to the IRS, Taxpayer Education and Communications Area Director, 2001 Butterfield Rd., Suite 1301, Downers Grove, IL 60515 or via e-mail to [leonard.n.hall@irs.gov](mailto:leonard.n.hall@irs.gov). Comments are due by March 14, 2003.

**Background:** In 1994, the IRS met with industry representatives and developed several voluntary programs to encourage accurate tip reporting. Despite these existing programs, a significant amount of tip income remains unreported. In June 2002, the Supreme Court affirmed in the case of *United States vs. Fior D'Italia* that the IRS can impose employer-only assessments of unpaid employment taxes on tips. While the Court sustained the IRS' authority to perform these audits, the IRS is interested in continuing its long-held successful dialogue with the food and beverage industry. The IRS is seeking taxpayer input to help increase participation and compliance in existing tip programs.

#### Summarized Agenda for Meeting Wednesday, April 2, 2003

- 9 Meeting Opens
- 11:30 Break for Lunch
- 1 Meeting Resumes
- 5 Meeting Adjourns

The topics that are planned to be covered are as follows:

- (1) Tip Rates-Industry Experience
- (2) Industry Experience with Existing Programs
- (3) Suggestions for Improving Process/Reducing Burden
- (4) Incentives for Participation
- (5) Electronic Recordkeeping Processes

**Note:** Last minute changes to these topics are possible and could prevent advance notice.

Dated: February 13, 2003.

**Robert L. Hunt,**

*Director, Small Business/Self-Employed Division, Taxpayer Education and Communications.*

[FR Doc. 03-4417 Filed 2-24-03; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Open Meeting of the Area 3 Taxpayer Advocacy Panel (Including the States of Florida, Georgia, Alabama, Mississippi, Louisiana, Arkansas and Tennessee)

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

**ACTION:** Notice.

**SUMMARY:** An open meeting of the Area 3 Taxpayer Advocacy Panel will be conducted (via teleconference).

**DATES:** The meeting will be held Friday, March 21, 2003.

**FOR FURTHER INFORMATION CONTACT:** Sallie Chavez at 1-888-912-1227, or 954-423-7979.

**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 Area 3 Taxpayer Advocacy Panel will be held Friday, March 21, 2003, from 11:00 am EST to 12:30 pm EST via a telephone conference call. The Taxpayer Advocacy Panel is soliciting public comments, ideas and suggestions on improving customer service at the Internal Revenue Service. 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 954-423-7979, or write Sallie Chavez, TAP Office, 1000 South Pine Island Rd., Suite 340, Plantation, FL 33324. Due to limited conference lines, notification of intent to participate in the telephone conference call meeting must be made with Sallie Chavez. Ms. Chavez can be reached at 1-888-912-1227 or 954-423-7979.

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: February 19, 2003.

**Deryle J. Temple,**

*Director, Taxpayer Advocacy Panel.*

[FR Doc. 03-4415 Filed 2-24-03; 8:45 am]

**BILLING CODE 4830-01-P**