

someone not in the business of selling real estate. Data is used to determine whether the installment sale has been properly reported and the correct amount of profit is included in income on the taxpayer's return.

Respondents: Business or other for-profit, individuals or households, not-for-profit institutions, Farms.

Estimated Number of Respondents/Recordkeepers: 782,848.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—1 hr., 18 min.

Learning about the law or the form—24 min.

Preparing the form—1 hr., 0 min.

Copying, assembling, and sending the form to the IRS—20 min.

Frequency of Response: Annually.

Estimated Total Reporting/

Recordkeeping Burden: 2,395,515 hours.

OMB Number: 1545-1826.

Form Number: IRS Form 8876.

Type of Review: Extension.

Title: Excise Tax on Structured Settlement Factoring Transactions.

Description: Form 8876 is used to report structured settlement transactions and pay the applicable excise tax.

Respondents: Business or other for-profit, individuals or households.

Estimated Number of Respondents/Recordkeepers: 100.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—3 hr., 6 min.

Learning about the law or the form—1 hr., 12 min.

Preparing and sending the form to the IRS—1 hr., 17 min.

Frequency of Response: On occasion.

Estimated Total Reporting/

Recordkeeping Burden: 560 hours.

OMB Number: 1545-1833.

Revenue Procedure Number: Revenue Procedure 2003-37.

Type of Review: Extension.

Title: Documentation Provisions for Certain Taxpayers Using the Fair Market Value Method of Interest Expense Apportionment.

Description: Revenue Procedure 2003-37 describes documentation and information a taxpayer that uses the fair market value method of apportionment of interest expense may prepare and make available to the Service upon request in order to establish the fair market value of the taxpayer's assets to the satisfaction of the Commissioner as required by section 1.861-9T(g)(1)(iii). It also sets forth the procedures to be followed in the case of elections to use the fair market value method.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 125.

Estimated Burden Hours Per Respondent/Recordkeeper: 5 hours.

Frequency of Response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 625 hours.

OMB Number: 1545-1834.

Revenue Procedure Number: Revenue Procedure 2003-39.

Type of Review: Extension.

Title: Section 1031 LKE (Like-Kind Exchanges) Auto Leasing Programs.

Description: Revenue Procedure 2003-39 provides safe harbors for certain aspects of the qualification under section 1031 of certain exchanges of property pursuant to LKE Programs for federal income tax purposes.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 8,600.

Estimated Burden Hours Per Respondent: 1 hour.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 8,600 hours.

Clearance Officer: Glenn Kirkland, (202) 622-3428, Internal Revenue Service, Room 6411-03, 1111 Constitution Avenue, NW., Washington, DC 20224.

OMB Reviewer: Joseph F. Lackey, Jr., (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

Mary A. Able,

Departmental Reports Management Officer.

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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.

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 June 30, 2003.

Abegunde, Sunday Felix
Agusta, Corrado Claudio
Albury, Mary
Allison, Kevin Andrew

Andersen, Mary Ann
Angelicooussis, Maria
Ballard, Archibald Curtis
Barkema, Murray Richard
Barrios, Mali Miyashita-Trece
Barsamian, Lucy George
Basombrio, Miguel Angel Manuel
Becsey, Nadja Katerina
Beker, April Thomas
Beldi, Mario Aldo
Bergic, Doris Leonore
Birchard, Ronald William Thomas
Blackwood, Graeme C
Bogen, Linda Astrid
Bonnet, Christilla Marie
Bonney, Young Suk
Bonte-Friedheim, Michael Fritz Herbert
Boone, Geoffrey Lynn
Brandt, Tatyana Victoria
Brathen, Helen Elaine
Briquet, Beatrice Norton
Broman, David Nathanael
Bry, Daniela Lang
Burrows, Susan Teresa
Carr-Harris, Marianna Catherine
Castiglioni, Anthony Peter
Castiglioni, Attila Imre
Chan, Daisy Fook May
Charles, Elmore
Chen, William
Chen, Daisy
Chi, Patrick
Chiang, Peng-Kuen
Christensen, Allan Conrad
Christensen, Erik J
Christiano, Eugene Richard
Coulter, Gertraud
Cressman, Jerry Ann
Cronrath, Wolfgang Ernst
Dahinden, Max Christoph
Dale, Amy Lee
De Coninck Bigbie, John Eric
De Hoog, Gertruida J
De Hoog, Jan
De La Valette, Michael Parisot
De Rham, Christophe Bernard Olivier
de Seze, Amelie
Deichmann, Nicholas Carl
Devi, Lila Smaranam
Ding, Jian
Dohmen, Martina
Dorrance IV, John Thompson
Du Preez, Cecilia Karin Margareta
Edis, Jamie Edward
Edwards, Benjamin Franklin
Evans Jr., Charles Lee
Fabricant, Arthur E
Feldman, Jerome Edwin
Fretwell, Stanley Cecil
Fretwell, Carol Janeen
Fries, Marianne Ursula
Froelicher, Martin Andreas Otto
Fure, Kari-Ann Hatch
Georgulas, Nikos
Gering, Claudia Annamarie Elizabeth
Gomez, Eduardo X
Goodwin, Deann Marie
Guibert, Florence Gabrielle
Hagemann, Peter Hans