

Title: Substantiation Requirement for Certain Contributions.

OMB Number: 1545-1431.

Regulation Project Number: IA-74-93 (Final).

Abstract: These regulations provide that, for purposes of substantiation for certain charitable contributions, consideration does not include *de minimis* goods or services. It also provides guidance on how taxpayers may satisfy the substantiation requirement for contributions of \$250 or more.

Current Actions: There is no change to this existing regulation.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households, business or other for-profit organizations, and non-profit institutions.

Estimated Number of Respondents: 16,000.

Estimated Time Per Respondent: 3 hours, 13 minutes.

Estimated Total Annual Burden Hours: 51,500.

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: January 21, 2003.

Glenn Kirkland,

IRS Reports Clearance Officer.

[FR Doc. 03-2067 Filed 1-28-03; 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 (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 December 31, 2002.

LNAME	FNAME	MNAME
Andersen	Inger	Marie
Aslet	Peter	M
Baca	Susan	Berry
Blank	Chip	
Bodmer	Philip	Daniel
Brands	Marcus	A
Brecelnick	Natalie	Ann
Bromberg	Ruth	
Budd	Sandra	Alice
Buschina	Magdalena	
Cabatuando	Antonio	Miranda
Chiarizia	Anita	Ulack
Chung	Edwin	
Doroski	Mark	Joseph
Doroski	Cheryl	Marie
Ernst	Joan	Claudia
Fisher	Jonathan	Asher
Fisher	Mina	
Fok	Helen	Hsi Lin
Fontaine(aka Rene Joseph Sylvio Fontain)	Joseph	Rene Sylvio
Foo	Robert	Sung Ting
Fraser	Anthony	A
Freeman	Gunhild	B.
Fung	Amy	Pik-Mei
Gaib	Connie	Sue
Gill	Gwendolyn	Jeanne
Gilman	Andrew	Curtis
Goodwin Jr	Gilbert	Lenell
Grabo	Anders	P
Greene Jr	Charles	Sheldon
Hallyday	David	
Hart	Linda	Joan
Hoffmann	Eric	Christian
Husar	Lubomyr	
Ito	Mark	Kenichiro
Jastrow	Lee	
Jeffrey	Lisa	Claire