

Director, Division of Entry Procedures and Penalties, Office of Regulations and Rulings, U.S. Customs Service, was delegated the authority to make decisions with regard to certain penalty claims. Inherent in this delegation is the authority to acknowledge a waiver of the statute of limitations.

The functions of the Director, Division of Entry Procedures and Penalties, regarding penalty and forfeiture matters now reside with the Director, International Trade Compliance Division, pursuant to the reorganization of the Office of Regulations and Rulings which was effective December 30, 1990.

In a Customs memorandum referenced 635783 ACC, dated December 22, 2000, the Director, International Trade Compliance Division, notified all FP&F Officers that, effective January 1, 2001, they are delegated the authority to provide acknowledgement of legally sufficient waivers, except where the FP&F Officer has referred to Customs Headquarters a pending petition, supplemental petition, offer, or other matter relating to an existing penalty or forfeiture case. In this situation, the FP&F Officer will continue to forward waivers to Customs Headquarters for consideration.

Corporations and individuals submitting statute of limitations waivers to Customs should address their submissions to the FP&F Officer of the servicing Customs port, and should no longer submit waivers to Customs Headquarters.

Dated: September 12, 2001.

Sandra L. Bell,

Director, International Trade Compliance Division, Office of Regulations and Rulings.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Information Reporting Program Advisory Committee; Nomination

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Request for nominations.

SUMMARY: The Internal Revenue Service (IRS) requests nominations of individuals for consideration as Information Reporting Program Advisory Committee (IRPAC) members. The external advisory group to the Information Reporting Program. Interested parties may nominate themselves and/or at least one other qualified person for membership.

Nominations will be accepted for current vacancies and vacancies that will or may occur during the next twelve (12) months, and should describe and document the applicant's qualifications for membership. Comprised of not more than twenty-five (25) members, approximately one half of these IRPAC appointments will expire in 2001. To accomplish its objective of close alignment with the needs and strategic goals of the IRS while remaining a strong external feedback mechanism, it is essential that the IRPAC comprise a diverse group of dedicated and talented professionals. Toward this end, the selection process focuses on a balanced forum and represents the IRS' commitment to developing a diverse committee based on several factors including: (i) Geographical location; (ii) stakeholder representation; and (iii) taxpayer segments, i.e., small and large business, preparers, academics, state and local governments. Accordingly, to maintain membership diversity, selection is based on the segment or group an applicant represents as well as his or her qualifications. In keeping therewith, for purposes of diversity, given the composition of the returning IRPAC membership, the IRS is seeking nominations of individuals who represent disparate geographical locations, taxpayer segments, and stakeholder groups, particularly applicants who represent the small business/self-employed taxpayer segment.

DATES: Written nominations must be received on or before October 5, 2001.

ADDRESSES: Nominations should be sent to Ms. Romona Johnson, Office of National Public Liaison, CL:NPL:PAC, Room 7567, 1111 Constitution Avenue, NW., Washington, DC 20224 Attn. IRPAC Nominations; e-mail: [*public_liaison@irs.gov](mailto:public_liaison@irs.gov). Applications may be submitted by mail to the address above or faxed to 202-927-5253. However, if submitted vis-a-vis facsimile, Office of National Public Liaison subsequently must receive the original application as an applicant cannot be considered nor can his or her application be processed absent an original signature. Application packages may be requested by telephone from the Office of National Public Liaison, 202-622-6440, and are available on the Tax Professional's Corner and Small Business Corner which are located on the IRS' Web site at: http://www.irs.gov/prod/bus_info/tax-pro/index.html and http://www.irs.gov/prod/bus_info/sm_bus/index.html, respectively.

FOR FURTHER INFORMATION CONTACT: Ms. Lorenza Wilds, 202-622-6440 (not a toll-free number).

SUPPLEMENTARY INFORMATION: The final Conference Report of the 1989 Omnibus Budget Reconciliation Act contained an administrative recommendation that a federal advisory committee be created to advise the IRS on information reporting issues. As a result, the IRPAC was established in 1991, authorized under the Federal Advisory Committee Act, Public Law No. 92-463. The primary purpose of the IRPAC is to provide an organized forum for IRS officials and public representatives to consider relevant information reporting issues. As such, the IRPAC: (i) Conveys the public's perceptions of IRS activities; (ii) advises with respect to specific information reporting administration issues (iii) provides constructive observations regarding current or proposed IRS policies, programs, and procedures; and (iv) proposes significant improvements in information reporting operations. Accordingly, the IRPAC operates to reduce taxpayer burden and improve the overall administration of information reporting. For example, the IRPAC suggestion that the IRS permit the electronic provision of payee statements gave rise to the draft regulatory change, published in 2001, providing to this effect, and it is contemplated that similar significance will attached to the Committee's advice when addressing new challenges in a rapidly changing business environment as the restructured IRS moves forward. Because each Operating Division relies on the Information Reporting Program, the IRS must ensure application of a coordinated approach when addressing Information Reporting Program issues. Therefore, acknowledging the critical role of information reporting, emphasizing its commitment to the Information Reporting Program, and as a measure of the IRPAC's importance, a centralized coordinating mechanism, the Information Reporting Program Policy Council (IRP Policy Council) was established to formulate and coordinate strategic and crosscutting information reporting issues. A counterpart to the IRPAC consisting of IRS executives from each Operating Division, the IRP Policy Council facilitates cross-divisional consistency in information reporting and provides strategic leadership for the Service-wide direction of the Information Reporting Program. In addition, the IRP Policy Council considers and prioritizes the recommendations of the IRPAC as part of the strategic planning process, and meets regularly with Committee

members to identify and recommend strategic issues for consideration.

The Commissioner determines the size and composition of the IRPAC. Typically, members serve a term of two years, with the possibility of a one-year renewal, subject to the Commissioner's approval. The IRPAC is further segmented into sub-groups that mirror the new IRS structure. Working groups address the policies, administration and operational issues specific to the Operating Divisions.

Members must attend all public meetings and official working sessions and are encouraged to provide feedback to the Advisory Committee Chairpersons, fellow Advisory Committee members, and appropriate IRS personnel, on Advisory Committee related issues, based on personal experience and pertinent information obtained from other individuals and members of their constituencies. While

Committee members are not paid for their time and services, members residing outside of the Washington DC metropolitan area will be reimbursed for travel-related expenses incurred to attend an average of two public meetings and one orientation session per year; in accordance with 5 U.S.C. 5703. IRPAC members, their employers or sponsoring associations/organizations are responsible for travel-related expenses to all scheduled working sessions or other meetings.

Receipt of nominations will be acknowledged, nominated individuals contacted, and immediately thereafter, biographical information must be completed and returned to Ms. Romona Johnson, Office of National Public Liaison, within fifteen(15) days of receipt. In accordance with Department of Treasury Directive 21-03, a clearance process including, *inter alia*, pre-

appointment of annual tax checks, a Federal Bureau of Investigation criminal and subversive name check, and a security clearance check will be conducted.

Equal opportunity practices will be followed for all appointments to the IRPAC in accordance with the Department of Treasury and IRS policies. To ensure that the recommendations of the IRPAC have taken into account the needs of the diverse groups served by the IRS, membership shall include, to the extent practicable, individuals with demonstrable ability to represent minorities, women and persons with disabilities.

Dated: September 10, 2001.

Cathy Vanhorn,

*Designated Federal Official, Acting Director,
National Public Liaison.*

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