

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 1099-K; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to notice and request for comments.

SUMMARY: This document contains a correction to a notice and request for comments that was published in the **Federal Register** on Wednesday, January 26, 2011 at 76 FR 4744 inviting the general public and other Federal Agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)) and as part of its continuing effort to reduce paperwork and respondent burden by the Department of the Treasury. Currently, the IRS is soliciting comments concerning Form 1099-K, Merchant Card and Third Party Payments.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form and instructions should be directed to Ralph Terry at (202) 622-8144, or at Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the Internet, at Ralph.M.Terry@irs.gov.

SUPPLEMENTARY INFORMATION:

Background

The notice and request for comments that is the subject of the correction is

required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)).

Need for Correction

As published, the notice and request for comments for Proposed Collection; Comment Request for Form 1099-K contains an error that may prove to be misleading and is in need of clarification.

Correction of Publication

Accordingly, the publication of the notice and request for comments for Proposed Collection; Comment Request for Form 1099-K, which was the subject of FR Doc. 2011-1547, is corrected as follows:

On page 4745, column 1, under the caption “**SUPPLEMENTARY INFORMATION:**”, lines 5 thru 25, the language “*Abstract:* This is a new form is in response to section 102 of Public Law 111-147, the Hiring Incentives to Restore Employment (HIRE) Act. The form reflects a new non-Code general business credit for the retention of certain qualified individuals hired in 2010. The credit is first available for an employer’s income tax return with a tax year ending after 3/18/10 where new hired employees hired after 2/3/10 and before 1/1/11 worked not less 52 consecutive weeks where wages paid in last 26 weeks of employment were at least 80% of wages paid in first 26 weeks. These requirements are to be met before employer is legible for the lesser \$1,000 or 6.2% of wages paid by the employer to the employee during the 52 consecutive week period of each qualified retained worker.” is removed

and replaced with the language “*Abstract:* This is a new form is in response to section 3091(a) of Public Law 110-289, the Housing Assistance Tax Act of 2008 (Div. C of the housing and economic Recovery Act of 2010). The form reflects payments made in settlement of merchant card and third party network transactions for purchases of goods and/or services made with merchant cards and through third party networks.” in its place.

LaNita Van Dyke,

Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel, (Procedure and Administration).

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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 their United States citizenship (within the meaning of section 877(a) or 877A) with respect to whom the Secretary received information during the quarter ending December 31, 2010.

Last name	First name	Middle name/initials
ABE	ATSUSHI	
ABEHSERA	ALBERT	
ABEHSERA	AUDREY	
ABEHSERA	JACQUES	
ABEHSERA	MONIQUE	
ABEHSERA	MURIEL	
ADDY	GILLIAN	
ADDY	PETER	D.
ADVANI	SUNAINA	
AFFONSO	ANA	C
AFFONSO	LUIZ	GUILHERME
AGATI	JEAN-PHILLIPPE	
AHMED	JAVED	
AKOI	RAIDEV	SINGH
ALBRIGHT	PHILIP	RUSSELL
AL-DOAISS	SAMOH	ANISS
ALFONSO	JOSEPH	NICOLA
ALLEN	ANTHONY	SIMON
AL-SABAH	HAMAD	MUBARAK
AL-SABAH	NOOR	MUBARAK
AL-TURKI	ALI	ABDULAZIZ
ANDERSON	GWENDOLYN	I.
ANG	DAVID	JIA-QIANG
ANG	JUSTIN	ZHE MIN
ANGKASA	STANLEY	