

**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](mailto: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).*

[FR Doc. 2011-3043 Filed 2-10-11; 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 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 .....	

Last name	First name	Middle name/initials
ARBER .....	JOHN .....	WILLIAM
ARJANTO .....	ANGELIQUE .....	
ARYANTO .....	FERDINAND .....	
ARYANTO .....	LAURA .....	
ASHDOWN-HOWARD .....	CAROLINE .....	SARAH
ASLUND .....	ANNA .....	
ASLUND .....	ROBERT .....	
AVAKIAN .....	EDDIE .....	HAIG
AVILES .....	EVA .....	JENNY
BAILEY .....	JANE .....	
BAILEY .....	PETER .....	JOHN
BAKHTIAR .....	SOHAILA .....	HELENE
BALCH .....	GARY .....	LEN
BAROCCHI .....	NICOLAS .....	CARLO
BEANLAND .....	DAVID .....	J
BEILLARD .....	EMMANUEL .....	
BEILLARD .....	NATHALIE .....	
BELL .....	DEAN .....	R
BELL .....	GARRY .....	E
BELL .....	MARLENE .....	
BERG .....	LAURIE .....	ADA
BEYELER .....	MIRJAM .....	
BIRTLES .....	NICHOLAS .....	
BLAKEMAN .....	IAN .....	
BLAKEMAN .....	MARIA .....	
BONDE .....	PEDER .....	
BOOGAARD .....	ROBERT .....	
BOURGUIGNON .....	JACQUES .....	A. M.
BRANHAM .....	MICHAEL .....	DEE
BREGULLA .....	STEVEN .....	LOTHAR
BROCHEN .....	ALEXANDRA .....	COLETTE MARIE
BROWNE-SWINBURNE .....	ELIZA .....	JANE
BRYNE .....	SILJE .....	BJARKAAS
BUCHEN-OSMOND .....	CORNELIA .....	
BURCKHARDT .....	DANIEL .....	DIETER
CEFALI .....	FRANK .....	ANTHONY
CHA .....	EUNJIN .....	
CHAN .....	SONYA .....	CHUI SHAN
CHANDRAN .....	VIVIAN .....	PEARL JOHNSTON
CHANRAI .....	KAILASH .....	HARKISHIN
CHAU .....	KATRINA .....	LING T.
CHEN .....	SHERYL .....	FRANCES
CHENG .....	GARY .....	
CHIANG .....	CHUN-I .....	
CHIEN .....	CHIH .....	SHANG
CHOISNEL .....	ELENA .....	
CHOISNEL .....	GERARD .....	
CHONG .....	YANG .....	SUN
CHOU .....	ERIC .....	CHENG WEI
CHOW .....	THERESA .....	LYNN
CHUN .....	RICHARD .....	KILWHAN
CLARK .....	JEMMA .....	
COHEN .....	ERICA .....	
COLLOFF .....	GILLIAN .....	MARY
COLLOFF .....	IAN .....	GREGORY
CONNOR .....	PHILLIPS .....	M
CONNORS .....	KEVIN .....	PATRICK
COYLE .....	BRENDAN .....	H
D'ALVIELLA .....	EUGENIE .....	AIMEE GOBLET
DARWIN .....	ANGELA .....	MARY BRUCE
DAVID .....	CARY .....	RICHARD
DAVID-PELLERIN .....	STEPHANIE .....	
DE CANDIA .....	FABRIZIO .....	
DE MELO .....	JAIME .....	A P
DELETAILLE .....	SEBASTIEN .....	JAMES SPENCER
DELLOYE .....	BRUCE .....	CHRISTIAN
DEROLD .....	CHRISTIAN .....	
DESCHLER .....	VANESSA .....	LAURA
DEUTSCH .....	IRA .....	S
DONEGAN .....	ALEXANDRA .....	ELEANOR
DONEGAN .....	PATRICK .....	LOUIS
DONOHUE .....	MAURA .....	JOAN
DURAN .....	CLARA .....	MARIE BROCHEN
EIKENS .....	BERNHARD .....	

Last name	First name	Middle name/initials
EIKENS	SABINE	
EISENBIEGLER	PRATIWI	ADININGRUM
ELSEN	MARIA	ANTOINETTE
FACON	DOMINIQUE	B.
FAIRMAN	GARY	L
FARRAR	CHIHO	
FERDON	NONA	MARIE
FIRMENICH	FREDERIC	ALEXANDRE
FITZJOHN	DAVID	ROY
FITZJOHN	JACQUELINE	
FLUCKIGER	PETER	HENRI
FORD	JUDITH	MARIANNE
FOX	EVA	HELENA OSCARIUS
FRAZER	GRANT	S
FRAZER	LINDA	C
FRENKEL	SHARON	
FREY	ELIZABETH	U
FUNG	PASCALE	N
GIBSON	MATTHEW	CHARLES
GIBSON	SARAH	CLAIRE
GIDRON	GILLA	MEZZAN
GINDIN	DMITRY	
GLOVER	SIMON	WILLIAM
GNAEDIG	GREGOR	
GOH	JUSTIN	TENG HUI
GOTE-VAN ZANTEN	MAUD	A
GOTTLER	CHRISTINE	
GREGG	MYRIAM	PAMELA
GRIFFITHS	ROBERT	WILLIAM
GROHS	MARY	LOUISE
GUERLAIN	MARIE	
HA	PATRICIA	
HABOLDT	BOB	P
HAJEK	LINDA	ANETTE
HANSEN	PAUL	ROBERT
HARDWICK III	CHARLES	CHEEVER
HARRIS	JANE	VELDA
HARSONO	SUDARGO	
HARTLEY-ALLEN	JANE	ANTONIA
HAUSKA	STEPHAN	MARC
HEDDLE	MARGARET	A
HEE	ZHENG	XUN
HERWIG	THOMAS	ALBERT
HERZOG	KATHERINE	B
HEWITT	KEVIN	MAXWELL SCOTT
HIDLEY	DAWNETTE	
HIDLEY	THOMAS	LEROY
HILDEBRAND	BARBARA	M
HILTZ	ANGELA	L
HIRSCH	GEORGINA	ELIZABETH RUTH
HO	JONATHAN	CHUN WAI
HO	NATHANIEL	WEI-XIAN
HO	ROSEMARY	WEI-LIN
HO	SAMMY	KIN WAN
HOLMES	PAULA	GUNNARD
HOOI	BRYAN	KUEN-YEW
HORVATH	ALEXANDER	S
HOWELL JR	WARREN	RAYMOND
HUANG	DAVID	
HUANG	JEFFREY	
HUM	DANIEL	SHI-AN
HYLTON	NOEL	
HYONG	JAMES	WOO
ILLING	ALEXANDER	GEORGE ERNEST
INGRAHAM	CYNTHIA	
JACKSON	GRACE	LINNET
JENSEN	DANIEL	MICHAEL
JENSEN	JANICE	MARILYN
JIAO	JIAN	PING
JINN	M SHYUE	GANG
JOARISTI	PEDRO	CELESTINO
JONSSON	FREDRIK	K
JUN	LIESBETH	M
JUNN	HAAN	SUK

Last name	First name	Middle name/initials
KARDOUCHE	RAMSEY	KHALIL
KARIBIAN	GEORGE	VAHAK
KARIM	HAKIM	
KELLER	GORDON	
KENNEDY	MARION	
KIM	AARON	KYONGHAN
KIM	GRACE	HAEJOO
KIM	PETER	HYOYU
KIM	SEOK	BONG
KINGSBURY	PTER	THOMAS
KINGSLEY	JENNIFER	
KLAINGUTI	MICHAEL	ROBERT
KLAUS HOSSEINI	MARGRIT	
KNAUF	KARL	KONSTANTIN
KNOEPFEL	SYLVIA	E
KO	LEE-CHING	
KOH	JARED	SHANG YING
KOHLI	VIJAY	KUMAR
KOMORI	LEONARD	
KOMORI	MASUMI	
KOPP	KAREN	
KRUISHEER	MARGARET	JACOBA
KRZYZAK	JANINA	
KUBO	DAISUKE	
LABBE	BEATRICE	ANDERSON
LAMPRECHT	JOHANNES	
LASKY	ISABEL	
LAU	CHUN	SHUN
LAU	KENDRICK	PU HONG
LAUDER	SANDRA	E
LAWRENCE	KENNETH	MARK
LAYOUS	SALIM	S
LAZAAR	BASHAR	KAMEL
LEDSOME	MARK	
LEE	CHEI	REN
LEE	KEYOON	JENIFFER
LEE	PAUL	
LEE	SANDRA	CHAN-KEN
LEE	TIEN	SHENG
LEE	WAN	KYUN
LEE	WON	YOUNG
LEE	YONG	IN
LEVENS	NIGEL	R
LEVIE	CLAIRE	
LEVY	GRANT	D
LI	XIAO	YANG
LIM	EMILY	YINGHUI
LIM	JOSHUA	ZHI QIANG
LIM	MEI	SHI
LIM	SOON	HEE
LIN	ALEXANDER	LANSON
LOPEZ	MANUEL	IGNACIO
LOW	ELBERT	YI-CHUEN
LUI	ANNE	W
LUNG	JUSTIN	CHI YUEN
LUNTZ	DAVID	JOHN
MA	XIAOHONG	
MAINI	GERALDINE	RAINIER WALDEN
MAIRA	ARUN	NATH
MARCACCINI	GAIA	LAETITIA
MARCHANDISE	DONALD	
MARRS SR	DAVID	MICHAEL
MARTIN	JOHN	HOWARD
MARTIN	MARIANO	
MASEFIELD	RICHARD	C
MCBAIN	EMILY	ANN
MCDONALD	PAUL	FRANCIS
MCMASTER JR	RALPH	E
MEK	AUSTIN	REN FONG
METHVEN	CHARLOTTE	ELIZABETH
MIKESELL	RUSSELL	WALLACE
MIMMS	DAVID	DEWAYNE
MORAN	MICHAEL	D
MORIN	NADJA	DOMINIQUE

Last name	First name	Middle name/initials
MORISSETTE .....	VALERE .....	
MOTWANI .....	SANJAY .....	
MPAMBARA .....	LYDIE .....	
MUELLER .....	VOLKER .....	G
NAGATA .....	SHIGERU .....	
NARAYAN .....	PANKAJ .....	VIKRAMAJIT
NARUSE .....	NORIYOSHI .....	
NAVEDA .....	LUCRECIA .....	BOTIN SANZ DE SAUTUOLA
NAYAR .....	SANJAY .....	
NICHOLS .....	MARK .....	EDWARD
NICHOLSON-LAILEY .....	MARY .....	CAMILLA
NOREKE .....	ERIK .....	
ODONNELL .....	JOHN .....	MICHAEL
OKAMURA .....	JUSTIN .....	YOSHIAKI
OKUN .....	ALEXANDER .....	
OON .....	JIN .....	TEIK
O'RORKE .....	NICHOLAS .....	
OSMOND .....	CHARLES .....	B
OSORIO .....	ALBERT .....	
OSULLIVAN .....	HERMY .....	
OJW .....	MINGTSE .....	CHEN
OVERBOSCH .....	PETER .....	
OVERBOSCH-FIERLIER .....	RENEE .....	
PAHISSON .....	REX .....	HENRIK
PAPPADAKIS .....	ANTHONY .....	NICHOLAS
PARKIN .....	RICHARD .....	J
PAULL .....	JAMES .....	EDWARD ANDREW
PAULSEN .....	JEAN-FREDERIC .....	
PETERSON .....	JANE .....	KATHRYN
PFÄFFINGER .....	MARKUS .....	RICHARD OLIVER
PFANDER .....	MARGARET .....	
PHILIPP .....	HARALD .....	
PHILIPP .....	KATHLEEN .....	GLYNN
PIEDRA .....	ROBERTO .....	
PITTAS .....	PHILIP .....	M
PONS .....	JEAN .....	C
POPESCU .....	ANDREEA .....	
POPESCU .....	STELA .....	
POSTMA .....	ALEXANDER .....	J.
POWER .....	JOHN .....	K
POWER .....	PATRICK .....	
PRABHU .....	VENKATESH .....	RAMCHANDRA
PRICE .....	PRESCOTT .....	EDWIN
PROBIN .....	GEORGE .....	HENRY
QUADERER .....	RICHARD .....	JOHANN
RAGGENBASS-METAYER .....	MARY .....	LYNN
RAMSDEN .....	JANE .....	EUSTICE
RAO .....	SANJEEVANI .....	
RATNER .....	ROGER .....	MITCHELL
REINER .....	MARK .....	THEODORE
REUBEN JR .....	DAVID .....	ROBERT
RHODE .....	DAVID .....	ALAN OTTO
RHODE .....	LOUISE .....	EMILY
ROBERT .....	MATHILDE .....	BERENICE
ROBINSON .....	JOHN .....	
ROBINSON .....	KATHLEEN .....	
ROCKWELL .....	SCOTT .....	ZACHARY
ROSS .....	FRANCISCO .....	G
ROUX .....	ROMULO .....	A
ROZWADOWSKI .....	JEAN .....	F
SALVADE .....	NEVINE .....	
SAMUDA .....	JACQUELINE .....	
SARASIN .....	ALEXANDRA .....	MARIE RIVERS
SARASIN .....	CHRISTOPHE .....	ALAIN
SARGENT .....	STEVEN .....	A
SASAKI .....	KENICHI .....	
SCHIBLER .....	TAL .....	
SCHMID .....	DANIEL .....	MAX
SCHREIBER .....	MIRIAM .....	
SCHUBERT .....	ULLRICH .....	
SCHWEITZER .....	ROGER .....	WAYNE
SEAMAN .....	THOMAS .....	WYLIE
SEIDLER .....	CHRISTOPHER .....	FREDERICK

Last name	First name	Middle name/initials
SETTERGREN	DAVID	MICHAEL
SHALOM	ISAAC	MAYER
SHAW	LOIS	COLIEN
SHEARING	PAUL	C
SHEIKH	BUSHRA	RAFIQUE
SIEWERT	PATRICK	THOMAS
SILVSTEDT	VICTORIA	K.
SIMS	CALVIN	JOHNSTON
SINGER	SUSAN	AMY
SINIK	JOHN	R
SKAAR	JOHAN	T
SLAUGHTER	CARLA	CHRISTINE MUNOZ
SOK	PATRICK	JONG-WOOK
SONG	CHI	HO
SONNAD	RAVISHANKAR	G
SPENDER	MARO	GORKY
SPRINGEL	SHARON	FERDON
STANTON-MEIJER	BERNADETTE	
STRIJBOS	MARC	
SUGANUMA	GRACE	HIROKO
SZE	MARIA	
TAGLIENTI	ALESSANDRO	
TAIMI	TOMOKO	
TECSON	EMILY	
TEONG	HANIONG	
TERJESEN	NILS	TRYGVE
THORKELSSON	SIGURBJORN	
THORPE	JULIE	F
THORPE	ROBERT	C
TOMPKINS	NATHAN	CAMBRIDGE
TONG	WAI	MAY
TOURANACHUN	VIROON	
TREVES	ALESSANDRO	GIULIANO
TREVES	ARIANE	MELANIO
TSE	THERESA	S.H.
TSENG	SEN	YANN
UCHIYAMA	KOJI	MARK
UM	LAWRENCE	
VACHON	JEAN-ROCH	
VAN CALOEN	LOUIS	DORSAN
VERBEEK	BERNARDUS	HENDRIK
VERBEEK	GERARDA	EVERARDA
VERME	MARIA	
VIRJI	AZAD	
VON KLEYDORFF	URSULA	
WAGNER	JASON	REED
WAIBEL	MARIETHERES	KARIN
WALDVOGEL	MURIEL	
WALKER	JOSEPH	M.
WANG	ANYING	
WANG	SU	CHIN-PI
WANG	XIUWEN	
WAWRA	IRENE	MAY
WEINER	JONATHON	
WEISELFISH	NIMROD	
WELSH	CHRISTIN	GUDRUN
WHITE	WILLIAM	CONRAD
WILKINSON	LESLIE	
WILLIAMS	JOHN	FRANCIS
WILLIAMS	MICHAEL	MCCORMICK
WILLIAMS	SANDRA	KELLY
WILLIAMS	CHRISTOPHER	K
WOLFF	JANET	
WONG	ALEXANDRA	LORRAINE KOK YUN
WONG	ALICIA	LUCIENNE KOK ON
WONG	KWOK	KWONG
WOO	JANET	MEI-PEI
WU	CHUNYUAN	
XU	KE	
YE	SHA	
YENNY	JACQUES	G.
YOON	JUNG	SUK
YOSHIDA	HITOSHI	
YU	ALLEN	B. H.

Last name	First name	Middle name/initials
YUE .....	CHRISTINA .....	KUEN-NA KWOK
YUE .....	RUDY .....	YEE SHEUNG
ZEMEK .....	PATRICK .....	WILLIAM
GOGULSKI .....	MICHAEL .....	JUDE (expatriated 12/2008)

Dated: January 21, 2011.

**Angie Kaminski,**

*Manager Team 103, Examinations  
Operations—Philadelphia Compliance  
Services.*

[FR Doc. 2011-3178 Filed 2-10-11; 8:45 am]

**BILLING CODE 4830-01-P**