

**Office of Chief Counsel
Internal Revenue Service
memorandum**

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date: July 11, 2006

to: Glenn P. Kirkland
IRS Reports Clearance Officer

from: Nancy L. Rose
Senior Counsel, Administrative Provisions and Judicial Practice
(Procedure and Administration) CC:PA:APJP

subject: Final Regulations Relating to Reporting of Gross Proceeds Payments to Attorneys__

The collection of information contained in these final regulations was submitted to the Office of Management and Budget in a notice of proposed rulemaking (REG-105312-98) and approved under control number 1545-1644.

Written comments responding to the notice were received, and a public hearing was held. The proposed regulations were amended and repropounded in a notice of proposed rulemaking (REG-126024-01) and additional written comments were received, but no public hearing was requested or held. The final regulations adopt the repropounded regulations with minor revisions based on the comments received. There is no change in the paperwork burden.

Attachment
TD 9270