

*Abstract:* These disclosures will ensure that taxpayers are provided with adequate information regarding the limits of tax shelter advice that they receive, and also ensure that practitioners properly advise taxpayers of relevant information with respect to tax shelter opinions.

*Respondents:* Private Sector:

Businesses or other for-profits.

*Estimated Total Burden Hours:* 13,333 hours.

*OMB Number:* 1545–2030.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* REG–120509–06 (TD 9465-Final), Determination of Interest Expense Deduction of Foreign Corporations.

*Abstract:* This document contains final regulations under section 882(c) of the Internal Revenue Code concerning the determination of the interest expense deduction of foreign corporations engaged in a trade or business within the United States. These final regulations conform the interest expense rules to recent U.S. Income Tax Treaty agreements and adopt other changes to improve compliance.

*Respondents:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 35 hours.

*OMB Number:* 1545–2032.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Income Verification Express Service Application and Employee Delegation Form.

*Form:* 13803.

*Abstract:* Form 13803, Income Verification Express Service Application and Employee Delegation Form, is used to submit the required information necessary to complete the e-services enrollment process for IVES users and to identify delegates receiving transcripts on behalf of the principle account user.

*Respondents:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 100 hours.

*OMB Number:* 1545–2075.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Form 13614–NR, Nonresident Alien Intake and Interview Sheet.

*Form:* 13614–NR.

*Abstract:* The completed form is used by screeners, preparers, or others involved in the return preparation process to more accurately complete tax returns of International Students and

Scholars. These persons need assistance having their returns prepared so they can fully comply with the law.

*Respondents:* Individuals or households.

*Estimated Total Burden Hours:* 141,260 hours.

*OMB Number:* 1545–2077.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* EFTPS Individual Enrollment with Third Party Authorization Form.

*Form:* 9783T.

*Abstract:* The information derived from the Form 9783T will allow individual taxpayers to authorize a Third Party to pay their federal taxes on their behalf using the Electronic Federal Tax Payment System (EFTPS).

*Respondents:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 167 hours.

*OMB Number:* 1545–1866.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* U.S. Corporation Income Tax Declaration for an IRS e-file Return.

*Form:* 8453–C, 8453–I.

*Abstract:* Form 8453–C is used to enable the electronic filing of Form 1120. Form 8453–I is used to enable the electronic filing of Form 1120–F.

*Respondents:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 28,880 hours.

*Bureau Clearance Officer:* R. Joseph Durbala, Internal Revenue Service, 1111 Constitution Avenue, NW., Room 6129, Washington, DC 20224; (202) 622–3634.

*OMB Reviewer:* Shagufta Ahmed, Office of Management and Budget, New Executive Office Building, Room 10235, Washington, DC 20503; (202) 395–7873.

#### **Celina Elphage,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2010–12761 Filed 5–26–10; 8:45 am]

**BILLING CODE 4830–01–P**

## **DEPARTMENT OF THE TREASURY**

### **Internal Revenue Service**

#### **Proposed Collection; Comment Request for Publication 1345**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites 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)). Currently, the IRS is soliciting comments concerning Publication 1345, Handbook for Authorized IRS e-file Providers.

**DATES:** Written comments should be received on or before July 26, 2010 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Gerald Shields, Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Allan Hopkins at Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622–6665, or through the Internet at [Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov).

#### **SUPPLEMENTARY INFORMATION:**

*Title:* Publication 1345, Handbook for Authorized IRS e-file Providers.

*OMB Number:* 1545–1708.

*Form Number:* 1345.

*Abstract:* Publication 1345 informs those who participate in the IRS e-file Program for Individual Income Tax Returns of their obligations to the Internal Revenue Service, taxpayers, and other participants.

*Current Actions:* There are no changes being made to the publication at this time.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 145,000.

*Estimated Time per Respondent:* 25 hours, 5 minutes.

*Estimated Total Annual Burden Hours:* 3,636,463.

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: May 21, 2010.

Allan Hopkins,  
Tax Analyst.

[FR Doc. 2010-12735 Filed 5-26-10; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Advisory Group to the Internal Revenue Service Tax Exempt and Government Entities Division (TE/GE); Meeting

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice.

**SUMMARY:** The Advisory Committee on Tax Exempt and Government Entities (ACT) will hold a public meeting on Wednesday, June 9, 2010.

**FOR FURTHER INFORMATION CONTACT:**

Steven J. Pyrek, Director, TE/GE Communications and Liaison; 1111 Constitution Ave., NW.; SE:T:CL—Penn Bldg; Washington, DC 20224. Telephone: 202-283-9966 (not a toll-free number). E-mail address: [Steve.J.Pyrek@irs.gov](mailto:Steve.J.Pyrek@irs.gov).

**SUPPLEMENTARY INFORMATION:** By notice herein given, pursuant to section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988), a public meeting of the ACT will be held on Wednesday, June 9, 2010, from 9 a.m. to 12 p.m., at the Internal Revenue Service; 1111 Constitution Ave., NW.; Room 3313; Washington, DC. Issues to be discussed relate to Employee Plans, Exempt Organizations, and Government Entities.

Reports from five ACT subgroups cover the following topics:

- Employee Plans: Analysis and Recommendations Regarding the IRS's Determination Letter Program
- Federal-State-Local Government Compliance Verification Checklist for Public Employers (Phase II)
- FICA Taxes in Indian Country and the Problem of Selective Incorporation in Administration of the Code
- The Implementation of Tribal Economic Development Bonds Under the American Recovery and Reinvestment Act of 2009
- Tax Exempt Bonds: Improvements to the Voluntary Closing Agreement Program for Tax-Exempt, Tax Credit and Direct Pay Bonds
- Exempt Organizations: Getting It Right: An Online Guide to Setting Executive Compensation for Charities

Last minute agenda changes may preclude advance notice. Due to limited seating and security requirements, attendees must call Cynthia PhillipsGrady to confirm their attendance. Ms. PhillipsGrady can be reached at (202) 283-9954. Attendees are encouraged to arrive at least 30 minutes before the meeting begins to allow sufficient time for security clearance. Picture identification must be presented. Please use the main entrance at 1111 Constitution Ave., NW., to enter the building. Should you wish the ACT to consider a written statement, please call (202) 283-9966, or write to: Internal Revenue Service; 1111 Constitution Ave., NW.; SE:T:CL—Penn Bldg; Washington, DC 20224, or e-mail [Steve.J.Pyrek@irs.gov](mailto:Steve.J.Pyrek@irs.gov).

Dated: May 19, 2010.

**Steven J. Pyrek,**

*Designated Federal Official, Tax Exempt and Government Entities Division.*

[FR Doc. 2010-12736 Filed 5-26-10; 8:45 am]

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## DEPARTMENT OF VETERANS AFFAIRS

### Privacy Act of 1974; System of Records

**AGENCY:** Department of Veterans Affairs (VA).

**ACTION:** Notice of Amendment to System of Records.

**SUMMARY:** As required by the Privacy Act of 1974, 5 U.S.C. 552a(e), notice is hereby given that the Department of Veterans Affairs (VA) is amending the system of records currently entitled "Veteran, Patient, Employee, and Volunteer Research and Development Project Records—VA" (34VA12) as set forth in the **Federal Register** 40 FR

38095, dated August 26, 1975 and last amended in 59 FR 16705, dated March 27, 2001. VA is amending the system by revising the System Location, Categories of Individuals Covered by the System, Categories of Records in the System, Purpose, Routine Uses of Records Maintained in the System, Storage, Safeguards, Retention and Disposal, and Records Sources Categories. VA is republishing the system notice in its entirety.

**DATES:** Comments on the amendment of this system of records must be received no later than June 28, 2010. If no public comment is received, the amended system will become effective June 28, 2010.

**ADDRESSES:** Written comments may be submitted through <http://www.Regulations.gov>; by mail or hand-delivery to Director, Regulations Management (02Reg), Department of Veterans Affairs, 810 Vermont Avenue, NW., Room 1068, Washington, DC 20420; or by fax to (202) 273-9026. Comments received will be available for public inspection in the Office of Regulation Policy and Management, Room 1063B, between the hours of 8 a.m. and 4:30 p.m., Monday through Friday (except holidays). Please call (202) 461-4902 (this is not a toll-free number) for an appointment. In addition, during the comment period, comments may be viewed online through the Federal Docket Management System (FDMS) at <http://www.Regulations.gov>.

**FOR FURTHER INFORMATION CONTACT:**

Veterans Health Administration (VHA) Privacy Officer, Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420; telephone (704) 245-2492.

**SUPPLEMENTARY INFORMATION:** Categories of individuals covered by the system has been amended to add members of research committees or subcommittees. In addition research and development employees.

Categories of records in the system has been amended to include electronic or other databases containing research information developed during a research project(s) or for future research; and research information systems such as the Research and Development Information System (RDIS). In addition, the purpose has been expanded to include the development programs within research.

Routine use 9 has been amended in its entirety. Routine use 20 was added to disclose information to other Federal agencies that may be made to assist such agencies in preventing and detecting