

property and from the sale or exchange of S corporation stock. Section 1.1254-4(c)(2) of the regulation provides that gain recognized on the sale or exchange of S corporation stock is not treated as ordinary income if the shareholder attaches a statement to his or her return containing information establishing that the gain is not attributable to section 1254 costs.

Current Actions: There is no change to this existing regulation.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, and individuals.

Estimated Number of Respondents: 1,000.

Estimated Time per Respondent: 1 hour.

Estimated Total Annual Burden Hours: 1,000.

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: April 8, 2011.

Yvette B. Lawrence,
IRS Reports Clearance Officer.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Internal Revenue Service Advisory Council (IRSAC); Nominations

AGENCY: Internal Revenue Service, Department of the Treasury.

ACTION: Request for applications.

SUMMARY: The Internal Revenue Service (IRS) requests applications of individuals to be considered for selection as members of the Internal Revenue Service Advisory Council (IRSAC). Nominations should describe and document the proposed member's qualification for IRSAC membership, including the applicant's knowledge of Circular 230 regulations and the applicant's past or current affiliations and dealings with the particular tax segment or segments of the community that the applicant wishes to represent on the council. Applications will be accepted for current vacancies from qualified individuals and from professional and public interest groups that wish to have representatives on the IRSAC. The IRSAC is comprised of no more than thirty-five (35) appointed members; approximately twelve of these appointments will expire in December 2011. It is important that the IRSAC continue to represent a diverse taxpayer and stakeholder base. Accordingly, to maintain membership diversity, selection is based on the applicant's qualifications as well as areas of expertise, geographic diversity, major stakeholder representation and customer segments.

The Internal Revenue Service Advisory Council (IRSAC) provides an organized public forum for IRS officials and representatives of the public to discuss relevant tax administration issues. The council advises the IRS on issues that have a substantive effect on Federal tax administration. As an advisory body designed to focus on broad policy matters, the IRSAC reviews existing tax policy and/or recommends policies with respect to emerging tax administration issues. The IRSAC suggests operational improvements, offers constructive observations regarding current or proposed IRS policies, programs, and procedures, and advises the IRS with respect to issues having substantive effect on Federal tax administration.

DATES: Written applications will be accepted from May 2, 2011 through June 17, 2011.

ADDRESSES: Applications should be sent to National Public Liaison, CL:NPL:P, Room 7559 IR, 1111 Constitution

Avenue, NW., Washington, DC 20224, Attn: Lorenza Wilds; or by e-mail: **public liaison@irs.gov.* Applications may be submitted by mail to the address above or faxed to 202-927-4123.

Application packages are available on the Tax Professional's Page, which is located on the IRS Internet Web site at <http://www.irs.gov/taxpros/index.html>.

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

SUPPLEMENTARY INFORMATION: IRSAC was authorized under the Federal Advisory Committee Act, Public Law 92-463. The first Advisory Group to the Commissioner of Internal Revenue—or the Commissioner's Advisory Group ("CAG")—was established in 1953 as a "national policy and/or issue advisory committee." Renamed in 1998, the Internal Revenue Service Advisory Council (IRSAC) reflects the agency-wide scope of its focus as an advisory body to the entire agency. The IRSAC's primary purpose is to provide an organized public forum for senior IRS executives and representatives of the public to discuss relevant tax administration issues.

Conveying the public's perception of IRS activities, the IRSAC is comprised of individuals who bring substantial, disparate experience and diverse backgrounds on the Council's activities. Membership is balanced to include representation from the taxpaying public, the tax professional community, small and large businesses, international, wage and investment taxpayers and the knowledge of Circular 230.

IRSAC members are nominated by the Commissioner of the Internal Revenue Service with the concurrence of the Secretary of the Treasury to serve a three year term. There are four subcommittees of IRSAC, the Small Business/Self Employed (SB/SE); Large Business and International (LB&I); Wage & Investment (W&I); and the Office of Professional Responsibility (OPR).

Members are not paid for their services. However, travel expenses for working sessions, public meetings and orientation sessions, such as airfare, per diem, and transportation to and from airports, train stations, *etc.*, are reimbursed within prescribed Federal travel limitations.

An acknowledgment of receipt will be sent to all applicants. In accordance with the Department of the Treasury Directive 21-03, a clearance process including annual tax checks and a practitioner check with the Office of Professional Responsibility will be conducted. In addition, all applicants

deemed “best qualified” will have to undergo a Federal Bureau of Investigation (FBI) fingerprint check. “Federally-registered lobbyists cannot be members of the IRSAC.”

Equal opportunity practices will be followed for all appointments to the IRSAC in accordance with the Department of the Treasury and IRS policies. “The IRS has special interest in assuring that women and men, members of all races and national origins, and individuals with disabilities are adequately represented on advisory committees: and therefore, extends particular encouragement to nominations from such appropriately qualified candidates.”

Dated: April 6, 2011.

Candice Cromling,

Director, National Public Liaison.

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DEPARTMENT OF VETERANS AFFAIRS

Determinations Concerning Illnesses Discussed In National Academy of Sciences Reports on Gulf War and Health, Volumes 4 and 8

AGENCY: Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: As required by law, the Department of Veterans Affairs (VA) hereby gives notice that the Secretary of Veterans Affairs, under the authority granted by the Persian Gulf War Veterans Act of 1998, has determined that there is no basis to establish any new presumptions of service connection at this time for any of the diseases, illnesses, or health effects discussed in the September 12, 2006, and April 9, 2010, reports of the Institute of Medicine of the National Academy of Sciences (NAS), respectively titled *Gulf War and Health, Volume 4: Health Effects of Serving in the Gulf War* (Volume 4) and *Gulf War and Health, Volume 8: Update of Health Effects of Serving in the Gulf War* (Volume 8).

FOR FURTHER INFORMATION CONTACT: Gerald Johnson, Regulations Staff (211D), Compensation and Pension Service, Veterans Benefits Administration, Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420, telephone (202) 461-9727. (This is not a toll-free number.)

SUPPLEMENTARY INFORMATION:

I. Statutory Requirements

The Persian Gulf War Veterans Act of 1998, Public Law 105-277, title XVI, 112 Stat. 2681-742 through 2681-749 (set out as a note under 38 U.S.C. 1117 and codified in part at 38 U.S.C. 1118), and the Veterans Programs Enhancement Act of 1998, Public Law 105-368, 112 Stat. 3315, directed the Secretary to seek to enter into an agreement with the NAS to review and evaluate the available scientific evidence regarding associations between illnesses and exposure to toxic agents, environmental or wartime hazards, or preventive medicines or vaccines to which service members may have been exposed during service in the Southwest Asia theater of operations during the Persian Gulf War. Under this agreement, Congress directed NAS to identify agents, hazards, medicines, and vaccines to which service members may have been exposed during the Persian Gulf War. Congress required NAS, to the extent that available scientific data permits meaningful determinations, to determine for each substance or hazard identified: (1) Whether a statistical association exists between exposure to the substance or hazard and the occurrence of illnesses, (2) whether there is an increased risk of the illness among exposed human or animal populations, and (3) whether a plausible biological mechanism or other evidence of a causal relationship exists. Public Law 105-277, 112 Stat. 2681-747.

In addition, Congress authorized VA to compensate Gulf War Veterans for diagnosed or undiagnosed illnesses that are determined by VA to warrant a presumption of service connection based upon a positive association with exposure, as a result of Gulf War service, to a toxic agent, an environmental or wartime hazard, or a preventive medication or vaccine known or presumed to be associated with Gulf War service. 38 U.S.C. 1118. Thus, upon receipt of each NAS report, VA must determine whether a presumption of service connection is warranted for any disease or illness discussed in the report. A presumption of service connection is warranted if VA determines, based on sound medical and scientific evidence, that there is a positive association between the exposure of humans and animals to a biological, chemical, or other toxic agent, environmental or wartime hazard, or preventive medicine or vaccine known or presumed to be associated with service in the Southwest Asia theater of operations during the Gulf War and the occurrence of a diagnosed or undiagnosed disease or illness in

humans and animals. 38 U.S.C. 1118(b). If the Secretary determines that a presumption of service connection is not warranted, the Secretary shall publish in the **Federal Register** a notice of the determination. 38 U.S.C. 1118(c)(3)(A). Accordingly, this notice announces VA's determination that no new presumptions of service connection are warranted for any disease or illness discussed in Volume 4 and Volume 8.

II. NAS Reports: Gulf War and Health Series

The NAS has issued eight numbered reports and two unnumbered “updates” in the Gulf War and Health series, which examine the health effects of exposure to specific chemical agents, environmental and wartime hazards, and preventive medicines and vaccines. **Federal Register** notices have been published on four of the eight numbered reports and two unnumbered updates announcing the Secretary's determination that the available evidence does not warrant a presumption of service connection for any of the diseases discussed in the four reports: *Gulf War and Health, Volume 1: Depleted Uranium, Sarin, Pyridostigmine Bromide, and Vaccines* (66 FR 35702 (2001)); *Gulf War and Health, Volume 2: Insecticides and Solvents* (72 FR 48734 (2007)); *Gulf War and Health: Updated Literature Review of Sarin* (73 FR 42411 (2008)); *Gulf War and Health, Volume 3: Fuels, Combustion Products, and Propellants* (73 FR 50856 (2008)); *Gulf War and Health, Volume 5: Infectious Diseases* (74 FR 15063 (2009)); *Gulf War and Health: Updated Literature Review of Depleted Uranium* (75 FR 10867 (2010)); and *Gulf War and Health, Volume 6: Physiologic, Psychologic, and Psychosocial Effects of Deployment-Related Stress* (76 FR 2447 (2011)).

The Volume 4 report is covered in this notice. The findings for *Gulf War and Health, Volume 7: Long-Term Consequences of Traumatic Brain Injury* are currently under review. The latest report, Volume 8, will also be covered in this notice. Based on Volume 4 and Volume 8, VA published a proposed rule on November 17, 2010 to clarify that FGIDs fall within the scope of the existing presumption of service connection for medically unexplained chronic multisymptom illnesses. 75 FR 70162. Aside from that clarification, VA has determined that no other changes to the existing presumptions relating to multisymptom illness, nor any new presumptions, are warranted at this time.