

Federal agencies to take this opportunity to comment on the proposed or continuing information collections listed below in this notice, as required by the Paperwork Reduction Act of 1995, (44 U.S.C. 3501 *et seq.*).

**Request for Comments:** Comments submitted in response to this notice will be summarized and/or included in our request for Office of Management and Budget (OMB) approval of the relevant information collection. All comments will become a matter of public record. Please do not include any confidential or inappropriate material in your comments.

**We Invite Comments on:** (a) Whether the collection of information is necessary for the proper performance of the agency's functions, including whether the information has 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 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 the requested information.

#### Information Collections Open for Comment

Currently, the IRS is seeking comments concerning the following forms, and reporting and record-keeping requirements:

**Title:** REG 143544-04—Regulations Enabling Elections for Certain Transactions under Section 336(e).

**OMB Number:** 1545-2125.

**Abstract:** This document contains final regulations that provide guidance under section 336(e) of the Internal Revenue Code (Code) which authorizes the issuance of regulations under which a corporation (seller) that owns stock in another corporation (target) meeting the requirements of section 1504(a)(2), and that sells, exchanges, or distributes all of such stock, may make an election to treat the sale, exchange, or distribution of target stock as a sale of all of target's underlying assets. Section 336(e) was enacted as part of the legislation repealing the *General Utilities* rule and, like an election under section 338(h)(10), is meant to provide taxpayers relief from a potential multiple taxation at the corporate level of the same economic gain which can result when a transfer of appreciated corporate stock is taxed to a corporation without providing a corresponding step-

up in the basis of the assets of the corporation.

**Current Actions:** Final Regulations.

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

**Affected Public:** Individuals and households, business or other for-profit institutions.

**Estimated Number of Respondents:** 500.

**Estimated Time per Respondent:** 2 hours.

**Estimated Total Annual Burden Hours:** 1,000 hours.

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.

Approved: August 3, 2012.

**Yvette B. Lawrence,**

*IRS Reports Clearance Officer.*

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**BILLING CODE 4830-01-P**

#### DEPARTMENT OF THE TREASURY

##### Internal Revenue Service

##### Open Meeting of the Taxpayer Advocacy Panel Return Processing Delays Project Committee

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

**ACTION:** Notice of meeting.

**SUMMARY:** An open meeting of the Taxpayer Advocacy Panel Return Processing Delays Project Committee will be conducted. The Taxpayer Advocacy Panel is soliciting public comments, ideas, and suggestions on improving customer service at the Internal Revenue Service.

**DATES:** The meeting will be held Tuesday, September 4, 2012.

**FOR FURTHER INFORMATION CONTACT:** Janice Spinks at 1-888-912-1227 or 206-220-6098.

**SUPPLEMENTARY INFORMATION:** Notice is hereby given pursuant to Section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988) that an open meeting of the Taxpayer Advocacy Panel Return Processing Delays Project Committee will be held Tuesday, September 04, 2012, at 9:30 a.m. Pacific Time via telephone conference. The public is invited to make oral comments or submit written statements for consideration. Due to limited conference lines, notifications of intent to participate must be made with

Ms. Janice Spinks. For more information please contact Ms. Spinks at 1-888-912-1227 or 206-220-6098, or write TAP Office, 915 2nd Avenue, MS W-406, Seattle, WA 98174 or post comments to the Web site: <http://www.improveirs.org>.

The agenda will include various IRS issues.

Dated: August 1, 2012.

**Louis Morizio,**

*Acting Director, Taxpayer Advocacy Panel.*

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**BILLING CODE 4830-01-P**

#### DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0092]

##### Agency Information Collection (Rehabilitation Needs Inventory) Activity Under OMB Review

**AGENCY:** Veterans Benefits Administration, Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** In compliance with the Paperwork Reduction Act (PRA) of 1995 (44 U.S.C. 3501-3521), this notice announces that the Veterans Benefits Administration, Department of Veterans Affairs, will submit the collection of information abstracted below to the Office of Management and Budget (OMB) for review and comment. The PRA submission describes the nature of the information collection and its expected cost and burden; it includes the actual data collection instrument.

**DATES:** Comments must be submitted on or before September 10, 2012.

**ADDRESSES:** Submit written comments on the collection of information through [www.Regulations.gov](http://www.Regulations.gov); or to VA's OMB Desk Officer, OMB Human Resources and Housing Branch, New Executive Office Building, Room 10235, Washington, DC 20503, (202) 395-7316. Please refer to "OMB Control No. 2900-0092" in any correspondence.

**FOR FURTHER INFORMATION CONTACT:** Denise McLamb, Enterprise Records Service (005R1B), Department of Veterans Affairs, 810 Vermont Avenue NW., Washington, DC 20420, (202) 632-7479, FAX (202) 632-7583 or email [denise.mclamb@va.gov](mailto:denise.mclamb@va.gov). Please refer to "OMB Control No. 2900-0092."

##### SUPPLEMENTARY INFORMATION:

**Title:** Rehabilitation Needs Inventory (RNI), VA Form 28-1902w.

**OMB Control Number:** 2900-0092.

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