

**ADDRESSES:** Direct all written comments to Christie A. Preston, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulation should be directed to Martha R. Brinson at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at [Martha.R.Brinson@irs.gov](mailto:Martha.R.Brinson@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Automatic Contribution Arrangements.

*OMB Number:* 1545–2135.

*Regulation Project Number:* TD 9447.

*Abstract:* This regulation provides guidance on how a qualified cash or deferred arrangement can become a qualified automatic contribution arrangement and avoid the ADP test of section 401(k)(3)(A)(ii). The regulation also provides guidance on how an automatic contribution arrangement can permit an employee to make withdrawals from an eligible automatic contribution arrangement that he did not wish to have the employer make.

*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.

*Estimated Number of Respondents:* 30,000.

*Estimated Time per Respondent:* 30 minutes.

*Estimated Total Annual Burden Hours:* 30,000.

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: December 17, 2014.

**Christie A. Preston,**

*IRS Reports Clearance Officer.*

[FR Doc. 2014–30110 Filed 12–22–14; 8:45 am]

**BILLING CODE 4830–01–P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Open Meeting of the Taxpayer Advocacy Panel Notices and Correspondence Project Committee; Correction**

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

**ACTION:** Notice of meeting; correction.

**SUMMARY:** In the **Federal Register** notice that was originally published on December 10, 2014, (Volume 79, Number 237, Page 73404) the meeting location was inadvertently omitted. The location of the meeting is: Albuquerque, New Mexico.

**DATES:** The meetings will be held Monday, January 12, 2015 and Tuesday, January 13, 2015.

**FOR FURTHER INFORMATION CONTACT:** Theresa Singleton at 1–888–912–1227 or 202–317–3329.

**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 a meeting of the Taxpayer Advocacy Panel Notices and Correspondence Project Committee will be held Monday, January 12, 2015, from 1:00 p.m. to 4:30 p.m., and Tuesday, January 13, 2015, from 8:00 a.m. to 4:30 p.m. Mountain Time in Albuquerque, New Mexico. The public is invited to make oral comments or submit written statements for consideration. Notification of intent to participate must be made with Theresa Singleton. For more information please contact: Theresa Singleton at 1–888–912–1227 or 202–317–3329, TAP Office, 1111 Constitution Avenue NW., Room 1509—National Office, Washington, DC 20224, or contact us at the Web site: <http://www.improveirs.org>.

The agenda will include a discussion on various letters, and other issues related to written communications from the IRS.

Dated: December 16, 2014.

**Otis Simpson,**

*Acting Director, Taxpayer Advocacy Panel.*

[FR Doc. 2014–30075 Filed 12–22–14; 8:45 am]

**BILLING CODE 4830–01–P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Open Meeting of the Taxpayer Advocacy Panel Special Projects Committee; Correction**

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

**ACTION:** Notice of meeting; correction.

**SUMMARY:** In the **Federal Register** notice that was originally published on December 10, 2014, (Volume 79, Number 237, Page 73404) the meeting location was inadvertently omitted. The location of the meeting is: Little Rock, Arkansas.

**DATES:** The meetings will be held Monday, January 12, 2015 and Tuesday, January 13, 2015.

**FOR FURTHER INFORMATION CONTACT:** Kim Vinci at 1–888–912–1227 or 916–974–5086.

**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 a meeting with the Taxpayer Advocacy Panel Special Projects Committee will be held Monday, January 12, 2015, from 1:00 p.m. to 4:30 p.m., and Tuesday, January 13, 2015, from 8:00 a.m. to 4:30 p.m. Central Time in Little Rock, Arkansas. The public is invited to make oral comments or submit written statements for consideration. Notification of intent to participate must be made with Kim Vinci. For more information please contact: Kim Vinci at 1–888–912–1227 or 916–974–5086, TAP Office, 4330 Watt Ave., Sacramento, CA 95821, or contact us at the Web site: <http://www.improveirs.org>.

The agenda will include a discussion on various special topics with IRS processes.

Dated: December 16, 2014.

**Otis Simpson,**

*Acting Director, Taxpayer Advocacy Panel.*

[FR Doc. 2014–30094 Filed 12–22–14; 8:45 am]

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