

Dated: July 21, 2015.

**Dorothy A. Harbison,**

*Acting Department I Manager, Examinations Operations—Philadelphia Compliance Services.*

[FR Doc. 2015-18813 Filed 7-30-15; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Information Collection; Comment Request

**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)).

**DATES:** Written comments should be received on or before September 29, 2015 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Christie A. Preston, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224. Please send separate comments for each specific information collection listed below. You must reference the information collection's title, form number, reporting or record-keeping requirement number, and OMB number (if any) in your comment.

**FOR FURTHER INFORMATION CONTACT:** To obtain additional information, or copies of the information collection and instructions, or copies of any comments received, contact Elaine Christophe, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet, at [Elaine.H.Christophe@irs.gov](mailto:Elaine.H.Christophe@irs.gov).

#### SUPPLEMENTARY INFORMATION:

##### Request for Comments

The Department of the Treasury and the Internal Revenue Service, as part of their continuing effort to reduce paperwork and respondent burden, invite the general public and other 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. Currently, the IRS is seeking comments concerning the following forms, and reporting and record-keeping requirements:

1. **Title:** Form 5310, Application for Determination for Terminating Plan, and Form 6088, Distributable Benefits from Employee Pension Benefit Plans.

**OMB Number:** 1545-0202.

**Form Number:** Forms 5310 and 6088.

**Abstract:** Employers who have qualified deferred compensation plans can take an income tax deduction for contributions to their plans. Form 5310 is used to request an IRS determination letter about the plan's qualification status (qualified or non-qualified) under Internal Revenue Code section 401(a). Form 6088 is used to show the amounts of distributable benefits to participants in the plan.

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

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

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

**Estimated Number of Responses:** 40,000.

**Estimated Time per Response:** 109.04 hours.

**Estimated Total Annual Burden Hours:** 1,718,300.

2. **Title:** CO-68-87 and CO-69-87 (TD 8352), Final Regulations Under Sections 382 and 383 of the Internal Revenue Code of 1986; Pre-change Attributes, and CO-18-90 (TD 8531), Final Regulations Under Section 382 of the Internal Revenue Code of 1986;

Limitations on Corporate Net Operating Loss Carryforwards.

**OMB Number:** 1545-1120.

**Regulation Project Number:** CO-68-87; CO-69-87; CO-18-90.

**Abstract:** (CO-68-87 and CO-69-87) These regulations require reporting by a corporation after it undergoes an "ownership change" under Code sections 382 and 383. Corporations required to report under these regulations include those with capital loss carryovers and excess credits. (CO-18-90) These regulations provide rules for the treatment of options under Code section 382 for purposes of determining whether a corporation undergoes an ownership change. The regulation allows for certain elections for corporations whose stock is subject to options.

**Current Actions:** There is no change to these existing regulations.

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

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

**Estimated Number of Respondents:** 75,150.

**Estimated Time per Respondent:** 2 hours, 56 minutes.

**Estimated Total Annual Burden Hours:** 220,575.

3. **Title:** Allocations of Income and Deductions Among Taxpayers.

**OMB Number:** 1545-1503.

**Revenue Procedure Number:** Revenue Procedures 2006-09.

**Abstract:** The information requested in these revenue procedures is required to enable the Internal Revenue Service to give advice on filing Advance Pricing Agreement applications, to process such applications and negotiate agreements, and to verify compliance with the agreements and whether the agreements require modification.

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

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

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

**Estimated Number of Respondents:** 360.

**Estimated Time Per Respondent:** 32 hours., 49 minutes.

**Estimated Total Annual Burden Hours:** 8,200.

4. **Title:** Reporting Requirements for Widely Held Fixed Investment Trusts.

**OMB Number:** 1545-1540.

**Regulation Project Number:** REG-125071-06 (TD 9308).

**Abstract:** Under regulation section 1.671-5, the trustee or the middleman who holds an interest in a widely held

fixed investment trust for an investor will be required to provide a Form 1099 to the IRS and a tax information statement to the investor. The trust is also required to provide more detailed tax information to middlemen and certain other persons, upon request.

*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:* 1,200.

*Estimated Time per Respondent:* 2 hours.

*Estimated Total Annual Burden Hours:* 2,400.

5. *Title:* Credit for Small Employer Pension Plan Startup Costs.

*OMB Number:* 1545–1810.

*Form Number:* 8881.

*Abstract:* Qualified small employers use Form 8881 to request a credit for start-up costs related to eligible retirement plans. Form 8881 implements section 45E, which provides a credit based on costs incurred by an employer in establishing or administering an eligible employer plan or for the retirement-related education of employees with respect to the plan. The credit is 50% of the qualified costs for the tax year, up to a maximum credit of \$500 for the first tax year and each of the two subsequent tax years.

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

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

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

*Estimated Number of Respondents:* 66,667.

*Estimated Time per Respondent:* 3 hours, 32 minutes.

*Estimated Total Annual Burden Hours:* 235,335.

6. *Title:* Charitable Contributions of Certain Motor Vehicles, Boats and Airplanes, reporting Requirements under § 170(f)(12)(D).

*OMB Number:* 1545–1980.

*Notice Number:* Notice 2007–70.

*Abstract:* Charitable organizations are required to send an acknowledgement of car donations to the donor and to the Service. The purpose of is to prevent donors from taking inappropriate deductions.

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

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

*Affected Public:* Not-for-profit institutions, Individuals or Households.

*Estimated Number of Respondents:* 4,300.

*Estimated Average Time per Respondent:* 5 hrs. 6 min.

*Estimated Total Annual Burden Hours:* 21,930.

7. *Title:* Permitted Elimination of Preretirement Optional Forms of Benefit.

*OMB Number:* 1545–1545.

*Regulation Project Number:* REG–107644–97 (TD 8769).

*Abstract:* This regulation permits an amendment of a qualified plan or other employee pension benefit plan that eliminates plan provisions for benefit distributions before retirement age but after age 70½. The regulation affects employers that maintain qualified plans and other employee pension benefit plans, plan administrators of these plans and participants in these plans.

*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 not-for-profit institutions.

*Estimated Number of Respondents:* 135,000.

*Estimated Average Time per Respondent:* 22 min.

*Estimated Total Annual Burden Hours:* 48,800.

8. *Title:* Travel Expenses of State Legislators.

*OMB Number:* 1545–2115.

*Form Number:* T.D. 9481

*Abstract:* This document contains final regulations relating to travel expenses of state legislators while away from home. The regulations affect eligible state legislators who make the election under section 162(h) of the Internal Revenue Code (Code). The regulations clarify the amount of travel expenses that a state legislator may deduct under section 162(h).

*Current Actions:* There is no change in the paperwork burden previously approved by OMB.

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

*Affected Public:* Individuals and Households.

*Estimated Number of Respondents:* 7400.

*Estimated Time per Respondent:* .50 hours.

*Estimated Total Annual Burden Hours:* 3700.

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.

Approved: July 28, 2015.

**Christie A. Preston,**

*IRS Reports Clearance Officer.*

[FR Doc. 2015–18811 Filed 7–30–15; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF VETERANS AFFAIRS

### National Research Advisory Council; Notice of Meeting

The Department of Veterans Affairs (VA) gives notice under the Federal Advisory Committee Act, 5 U.S.C. App. 2, that the National Research Advisory Council will hold a meeting on Wednesday, September 2, 2015, at 810 Vermont Avenue NW., Room 730, Washington, DC. The meeting will convene at 9:00 a.m. and end at 3:00 p.m., and is open to the public. Anyone attending must show a valid photo ID to building security and be escorted to the meeting. Please allow 15 minutes before the meeting begins for this process.

The agenda will include a presentation on the Communications Strategic Plan and the status of the VA Research Facilities Infrastructure.

No time will be allocated at this meeting for receiving oral presentations from the public. Members of the public wanting to attend, or needing further information may contact Pauline Cilladi-Rehrer, Designated Federal Officer, ORD (10P9), Department of Veterans Affairs, 810 Vermont Avenue NW., Washington, DC 20420, at (202) 443–5607, or by email at [pauline.cilladi-rehrer@va.gov](mailto:pauline.cilladi-rehrer@va.gov), at least 5 days prior to the meeting date.

Dated: July 28, 2015.

**Rebecca Schiller,**

*Advisory Committee Management Officer.*

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## DEPARTMENT OF VETERANS AFFAIRS

### Solicitation of Nominations for Appointment to the Veterans Rural Health Advisory Committee

**ACTION:** Notice.

**SUMMARY:** The Department of Veterans Affairs (VA), Office of Rural Health, is seeking nominations of qualified