

Title: Settlement of Section 351 Contingent Liability Tax Shelter Cases.
OMB Number: 1545–1801.
Revenue Procedure Number: Revenue Procedure 2002–67.

Abstract: Revenue Procedure 2002–67 prescribes procedures for taxpayers who elect to participate in a settlement initiative aimed at resolving tax shelter cases involving contingent liability transactions that are the same or similar to those described in Notice 2001–17 (“contingent liability transaction”). There are two resolution methodologies: A fixed concession procedure and a fast track dispute resolution procedure that includes binding arbitration.

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

Type of Review: Extension of a currently approved collection.

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

Estimated Number of Respondents: 150.

Estimated Average Time per Respondent: 50 hours.

Estimated Total Annual Burden Hours: 7,500.

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: November 3, 2015.

Michael A. Joplin,

IRS Supervisory Tax Analyst.

[FR Doc. 2015–28906 Filed 11–12–15; 8:45 am]

BILLING CODE 4830–01–P

U.S.-CHINA ECONOMIC AND SECURITY REVIEW COMMISSION

Notice of Open Public Hearing; Correction

AGENCY: U.S.-China Economic and Security Review Commission.

ACTION: Notice; correction.

SUMMARY: The U.S.-China Commission published a document in the **Federal Register** on November 4, 2015, concerning notice of the official public release of the Commission’s 2015 Annual Report to Congress on November 18, 2015. The meeting location and time is now available.

FOR FURTHER INFORMATION CONTACT: Anthony DeMarino, 202–624–1496.

Correction

In the **Federal Register** of November 4, 2015, in FR Doc. 2015–28055 on page 68385, in the second column, correct the “Location, Date and Time” caption to read:

Dates, Times, and Room Locations: Wednesday, November 18, 2015 (9 a.m. to 10 a.m. EST). Location: Dirksen Senate Office Building Room 106. Please check our Web site, www.uscc.gov, for possible changes to the public meeting and for information on the meeting location.

Dated: November 4, 2015.

Michael Danis,

Executive Director, U.S.-China Economic and Security Review Commission.

[FR Doc. 2015–28517 Filed 11–12–15; 8:45 am]

BILLING CODE 1137–00–P

UNITED STATES SENTENCING COMMISSION

Sentencing Guidelines for United States Courts

AGENCY: United States Sentencing Commission.

ACTION: Notice of extension of deadline for public comment regarding the proposed amendment to the sentencing guidelines and commentary published on August 17, 2015 (80 FR 49314).

SUMMARY: On August 17, 2015, the United States Sentencing Commission published a notice in the **Federal Register** (80 FR 49314) requesting comment regarding a proposed

amendment to the sentencing guidelines and commentary. The proposed amendment and issues for comment published in the notice were as follows: A proposed amendment to revise the “crime of violence” and “drug trafficking offense” definitions in the career offender guideline and the illegal reentry guideline, including (A) A proposed amendment to § 4B1.2 (Definitions of Terms Used in Section 4B1.1) to delete the residual clause and revise the list of enumerated offenses in the “crime of violence” definition, (B) a proposed amendment to § 4B1.2 to implement an additional requirement related to the state felony classification in determining whether an offense qualifies as a felony under § 4B1.2, and (C) corresponding changes to the “crime of violence” and “drug trafficking offense” definitions in § 2L1.2 (Unlawfully Entering or Remaining in the United States) to bring them more into parallel with the definitions at § 4B1.2, and related issues for comment. The Commission further requested comment regarding retroactive application of the proposed amendment.

The Commission is issuing this notice to advise the public that the period for public comment has been extended to November 25, 2015. The deadline was initially November 12, 2015.

DATES: Public comment regarding the proposed amendment and issues for comment described in this notice should be received by the Commission not later than November 25, 2015.

ADDRESSES: Public comment should be sent to the Commission by electronic mail or regular mail. The email address for public comment is PublicComment@ussc.gov. The regular mail address for public comment is United States Sentencing Commission, One Columbus Circle NE., Suite 2–500, Washington, DC 20002–8002, Attention: Public Affairs.

FOR FURTHER INFORMATION CONTACT: Office of Legislative and Public Affairs, 202–502–4500, pubaffairs@ussc.gov.

SUPPLEMENTARY INFORMATION: The United States Sentencing Commission is an independent agency in the judicial branch of the United States Government. The Commission promulgates sentencing guidelines and policy statements for federal courts pursuant to 28 U.S.C. 994(a). The Commission also periodically reviews and revises previously promulgated guidelines pursuant to 28 U.S.C. 994(o) and submits guideline amendments to the Congress not later than the first day of May each year pursuant to 28 U.S.C. 994(p).