

**Additional Background on Assessment**

Cyber threats have evolved and increased exponentially with greater sophistication. Cyber attacks on financial institutions may not only result in access to, and the compromise of, confidential information, but also the destruction of critical data and systems. Disruption, degradation, or unauthorized alteration of information and systems can affect an institution's operations and core processes and undermine confidence in the nation's financial services sector.

The Agencies, under the auspices of the FFIEC, developed the Assessment to assist financial institutions of all sizes in assessing their inherent cyber risks and their cybersecurity preparedness. The Assessment is intended to allow a financial institution to identify its inherent cyber risk profile based on the financial institution's technologies and connection types, delivery channels, online/mobile products and technology services it offers, organizational characteristics, and current threats. Once an institution identifies its inherent cyber risk profile, it will then determine its cybersecurity maturity levels based on the institution's cyber risk management and oversight, threat intelligence and collaboration, cybersecurity controls, external dependency management, and cyber incident management and resilience. A financial institution can use the Assessment to identify opportunities for improving the institution's cybersecurity preparedness. Use of the Assessment by financial institutions is not mandatory. Additional information on the Assessment and supporting materials are available on the FFIEC's Web site at <http://www.ffiec.gov/cyberassessmenttool.htm>.

Dated: March 23, 2016.

**Thomas J. Curry,**

*Comptroller of the Currency.*

[FR Doc. 2016-06949 Filed 3-25-16; 8:45 am]

**BILLING CODE 4810-01-P**

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Art Advisory Panel—Notice of Closed Meeting**

**AGENCY:** Internal Revenue Service, Treasury.

**ACTION:** Notice of Closed Meeting of Art Advisory Panel.

**SUMMARY:** Closed meeting of the Art Advisory Panel will be held in New York, NY.

**DATES:** The meeting will be held April 20–21, 2016.

**ADDRESSES:** The closed meeting of the Art Advisory Panel will be held at 290 Broadway, New York, NY 10007.

**FOR FURTHER INFORMATION CONTACT:** Maricarmen Cuello, AP:SO:AAS, 51 SW 1st Avenue, Room 1014, Miami, FL 33130. Telephone (305) 982-5364 (not a toll free number).

**SUPPLEMENTARY INFORMATION:** Notice is hereby given pursuant to section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App., that a closed meeting of the Art Advisory Panel will be held at 290 Broadway, New York, NY 10007.

The agenda will consist of the review and evaluation of the acceptability of fair market value appraisals of works of art involved in Federal income, estate, or gift tax returns. This will involve the discussion of material in individual tax returns made confidential by the provisions of 26 U.S.C. 6103.

A determination as required by section 10(d) of the Federal Advisory Committee Act has been made that this meeting is concerned with matters listed in sections 552b(c)(3), (4), (6), and (7), of the Government in the Sunshine Act, and that the meeting will not be open to the public.

**Kirsten B. Wielobob,**

*Chief, Appeals.*

[FR Doc. 2016-06950 Filed 3-25-16; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Proposed Collection; Comment Request for Form 990-T**

**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)). Currently, the IRS is soliciting comments concerning Form 990-T, Exempt Organization Business Income Tax Return.

**DATES:** Written comments should be received on or before May 27, 2016 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Tuawana Pinkston, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Kerry Dennis at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet at [Kerry.Dennis@irs.gov](mailto:Kerry.Dennis@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Exempt Organization Business Income Tax Return.

*OMB Number:* 1545-0687.

*Form Number:* Form 990-T.

*Abstract:* Form 990-T is used to report and compute the unrelated business income tax imposed on exempt organizations by Internal Revenue Code section 511 and the proxy tax imposed by Code section 6033(e). The form provides the IRS with the information necessary to determine that the tax has been properly computed.

*Current Actions:* The agency has updated the estimated number of respondents based on its most recent filing data. The additional respondents results in a burden increase of 24,167,406 hours resulting in a new total burden of 29,429,725 hours.

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

*Affected Public:* Not-for-profit institutions.

*Estimated Number of Respondents:* 207,500.

*Estimated Time per Respondent:* 141 hrs., 48 min.

*Estimated Total Annual Burden Hours:* 29,429,725.

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: March 15, 2016.

**Tuawana Pinkston,**

*IRS Reports Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 13614-C

**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)). Currently, the IRS is soliciting comments concerning Form 13614-C, Interview and Intake Sheet.

**DATES:** Written comments should be received on or before May 27, 2016 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Tuawana Pinkston, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Kerry Dennis, at Internal Revenue Service, room 6526, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet, at [Kerry.Dennis@irs.gov](mailto:Kerry.Dennis@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Interview and Intake Sheet.

*OMB Number:* 1545-1964.

*Form Numbers:* 13614-C, 13614-C (SP), 13614 (AR), 13614 (CN-S), 13614 (CN-T), 13614 (HT), 13614 (KR), 13614 (PL), 13614 (PT), 13614 (TL), and, 13614 (VN).

*Abstract:* Forms 13614-C, 13614-C (SP), 13614 (AR), 13614 (CN-S), 13614 (CN-T), 13614 (HT), 13614 (KR), 13614 (PL), 13614 (PT), 13614 (TL), and, 13614 (VN) contain a standardized list of required intake questions to guide volunteers in asking taxpayers basic questions about themselves. The intake sheet is an effective tool ensuring that critical taxpayer information is obtained and applied during the interview process.

*Current Actions:* There are no changes being made to these forms at this time, however, the agency has updated its most recent number of respondent estimates and updated the collection to include all 11 language translations.

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

*Affected Public:* Individuals or households, Business or other for-profit organizations, and not-for-profit institutions, and Federal Government.

*Estimated Number of Responses:* 3,700,000.

*Estimated Time per Response:* 17 min.

*Estimated Total Annual Burden Hours:* 629,000.

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: March 7, 2016.

**Tuawana Pinkston,**

*IRS Reports Clearance Officer.*

[FR Doc. 2016-06927 Filed 3-25-16; 8:45 am]

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## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0138]

### Proposed Information Collection (Request for Details of Expenses, VA Form 21P-8049); Activity: Comment Request

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

**ACTION:** Notice.

**SUMMARY:** The Veterans Benefits Administration (VBA), Department of Veterans Affairs (VA), is announcing an opportunity for public comment on the proposed collection of certain information by the agency. Under the Paperwork Reduction Act (PRA) of 1995, Federal agencies are required to publish notice in the **Federal Register** concerning each proposed collection of information, including each proposed revision of a currently approved collection, and allow 60 days for public comment in response to the notice.

**DATES:** Written comments and recommendations on the proposed collection of information should be received on or before May 27, 2016.

**ADDRESSES:** Submit written comments on the collection of information through Federal Docket Management System (FDMS) at [www.Regulations.gov](http://www.Regulations.gov) or to Nancy J. Kessinger, Veterans Benefits Administration (20M33), Department of Veterans Affairs, 810 Vermont Avenue NW., Washington, DC 20420 or email to [nancy.kessinger@va.gov](mailto:nancy.kessinger@va.gov). Please refer to "OMB Control No. 2900-0138" in any correspondence. During the comment period, comments may be viewed online through the FDMS.

**FOR FURTHER INFORMATION CONTACT:** Nancy J. Kessinger at (202) 632-8924 or FAX (202) 632-8925.

**SUPPLEMENTARY INFORMATION:** Under the PRA of 1995 (Pub. L. 104-13; 44 U.S.C. 3501-21), Federal agencies must obtain approval from the Office of Management and Budget (OMB) for each collection of information they conduct or sponsor. This request for comment is being made pursuant to section 3506(c)(2)(A) of the PRA.

With respect to the following collection of information, VBA invites comments on: (1) Whether the proposed