

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Art Advisory Panel—Notice of Availability of Report of 2015 Closed Meetings**

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

**ACTION:** Notice.

**SUMMARY:** Pursuant to 5 U.S.C. App. 2, section 10(d), of the Federal Advisory Committee Act, and 5 U.S.C. 552b, of the Government in the Sunshine Act, a report summarizing the closed meeting activities of the Art Advisory Panel during Fiscal Year 2015 has been prepared. A copy of this report has been filed with the Assistant Secretary for Management of the Department of the Treasury.

**DATES:** *Effective Date:* This notice is effective June 22, 2016.

**ADDRESSES:** The report is available for public inspection and requests for copies should be addressed to: Internal Revenue Service, Freedom of Information Reading Room, Room 1621, 1111 Constitution Avenue NW., Washington, DC 20224, Telephone number (202) 622-5164 (not a toll free number). The report is also available at [www.irs.gov](http://www.irs.gov).

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

**SUPPLEMENTARY INFORMATION:** It has been determined that this document is not a major rule as defined in Executive Order 12291 and that a regulatory impact analysis is, therefore, not required.

Additionally, this document does not constitute a rule subject to the Regulatory Flexibility Act (5 U.S.C. Chapter 6).

**Kirsten B. Wielobob,**  
*Chief, Appeals.*

[FR Doc. 2016-15452 Filed 6-29-16; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY****Submission for OMB Review; Comment Request**

June 24, 2016.

The Department of the Treasury will submit the following information collection request to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104-13, on or after the date of publication of this notice.

**DATES:** Comments should be received on or before August 1, 2016 to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimates, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at [OIRA\\_Submission@OMB.EOP.gov](mailto:OIRA_Submission@OMB.EOP.gov) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8117, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** Copies of the submission may be obtained by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov),

calling (202) 622-1295, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

**Internal Revenue Service (IRS)**

*OMB Control Number:* 1545-1610.

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

*Title:* Annual Return/Report of Employee Benefit Plan.

*Form:* Form 5500 and schedules.

*Abstract:* The Annual Return/Report of Employee Benefit Plan is an annual information return filed by employee benefit plans. The IRS uses this information for a variety of matters, including ascertainment whether a qualified retirement plan appears to conform to requirements under the Internal Revenue Code or whether the plan should be audited for compliance.

The Pension Benefit Guaranty Corporation (PBGC), the Department of Labor (DOL), and the Internal Revenue Service (IRS) work together to produce Form 5500 Annual Return/Report for Employee Benefit Plan and Form 5500-SF Short Form Annual Return/Report for Small Employee Benefit Plan (Form 5500 Series), through which the regulated public can satisfy the combined reporting/filing requirements applicable to employee benefit plans. The IRS produces Form 5500-SUP, a paper-only form, that is used by certain sponsors and administrators of retirement plans to satisfy certain of the reporting requirements of section 6058 of the Internal Revenue Code. Form 5500-SUP should be used only if certain IRS compliance questions are not answered electronically on the Form 5500 or Form 5500-SF.

**BILLING CODE 4830-01-P**

## IRS Proposed Changes on the 2016 Form 5500 Series Returns

	Question on the 2015 Form 5500s	Form	Proposed 2016 Changes	Compliance and Use for
1	<p>a. Name of trust</p> <p>b. Trust's EIN</p> <p>c. Name of trustee or custodian</p> <p>d. Trustee's or custodian's telephone number</p>	Form 5500 Sch. H/I, 5500-SF, 5500-EZ, and 5500-SUP	<p>a. Name of trust</p> <p>b. Trust's EIN</p> <p>c. Name of trustee or custodian</p> <p>d. Trustee's or custodian's telephone number</p>	<ul style="list-style-type: none"> <li>This question was approved by OMB for the 2015 Form 5500 Series.</li> <li>Requiring trust identifying information will assist the IRS in discharging its basic tax compliance and enforcement responsibilities with respect to tax-favored trusts.</li> <li>This question was on former Schedule P up to 2006 where it had been approved in an information collection.</li> </ul>
2	<p>a. Preparer's name (including firm name, if applicable) and address (include room or suite number)</p> <p>b. Preparer's telephone number</p>	Forms 5500, 5500-SF, 5500-EZ, and 5500-Sup.	<p>a. Preparer's name (including firm name, if applicable) and address (include room or suite number)</p> <p>b. Preparer's telephone number</p>	<ul style="list-style-type: none"> <li>This question was approved by OMB for the 2015 Form 5500 Series.</li> <li>Information on Form 5500 Series preparers will assist the IRS in identifying preparers who have engaged in patterns of noncompliance.</li> <li>Preparer questions were on Form 5500 through 2009 and after 2011 where they had been approved in an information collection.</li> </ul>
3	<p>a. Is the plan a 401(k) plan? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>b. If "Yes," how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under sections 401(k)(3) and 401(m)(2)? (See instructions) <input type="checkbox"/> Design-based safe harbor method <input type="checkbox"/> ADP/ACP test</p> <p>c. If ADP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "current year testing method" for nonhighly compensated</p>	Form 5500 Sch R, 5500-SF, and 5500-SUP.	<p>a. Is the plan a 401(k) plan? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If "No," skip b.</p> <p>b. How did the plan satisfy the nondiscrimination requirements for employee deferrals under sections 401(k)(3) for the plan year? Check all that apply: <input type="checkbox"/> Design-based safe harbor <input type="checkbox"/> "Prior year" ADP test <input type="checkbox"/> "Current year" ADP test <input type="checkbox"/> N/A</p>	<ul style="list-style-type: none"> <li>This question seeks basic information on the method by which a 401(k) plan satisfied the nondiscrimination requirements for employee deferrals. This information is fundamental to IRS's ability to monitor plans for compliance with the nondiscrimination rules.</li> </ul>

	Question on the 2015 Form 5500s	Form	Proposed 2016 Changes	Compliance and Use for
	employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.401(m)-2(a)(2)(ii))? <input type="checkbox"/> Yes <input type="checkbox"/> No			
4	a. Check the box to indicate the method used by the plan to satisfy the coverage requirements under section 410(b): <input type="checkbox"/> Ratio percentage test <input type="checkbox"/> Average benefit test  b. Does the plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? <input type="checkbox"/> Yes <input type="checkbox"/> No	Form 5500 Sch R, 5500-SF, and 5500-SUP,	a. What testing method was used to satisfy the coverage requirements under section 410(b) for the plan year? Check all that apply: <input type="checkbox"/> Ratio percentage test <input type="checkbox"/> Average benefit test <input type="checkbox"/> N/A  b. Did the plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a)(4) for the plan year by combining this plan with any other plan under the permissive aggregation rules? <input type="checkbox"/> Yes <input type="checkbox"/> No	<ul style="list-style-type: none"> <li>• This question seeks basic information on the method by which a qualified plan satisfied the minimum coverage requirements on employee participation. This information is fundamental to IRS’s ability to monitor plans for compliance with the minimum coverage rules.</li> <li>• This question was on former Schedule T where it had been approved in an information collection.</li> </ul>
5	Were in-service distributions made during the plan year? <input type="checkbox"/> Yes <input type="checkbox"/> No If “Yes,” enter amount _____  _____	Form 5500 Sch H/I, 5500-SF, 5500-EZ, and 5500-SUP	Defined Benefit Plan or Money Purchase Pension Plan only: Were any distributions made during the plan year to an employee who attained age 62 and had not separated from service? <input type="checkbox"/> Yes <input type="checkbox"/> No	<ul style="list-style-type: none"> <li>• This question should assist in the identification of whether distributions to employees are being made before otherwise permissible in a defined benefit or money purchase plan.</li> </ul>
6	Did the plan trust incur unrelated business taxable income? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A  If Yes, enter amount ____	Form 5500, Sch H/I, 5500-SF, 5500-EZ, and 5500-SUP	Deleted	

	Question on the 2015 Form 5500s	Form	Proposed 2016 Changes	Compliance and Use for
7	<p>a. Has the Plan been timely amended for all required law changes?</p> <p>b. Date the last Plan amendment/restatement for the required law changes was adopted ___/___/____. Enter the applicable code ____ (See instructions for tax law changes and codes).</p> <p>c. If the plan sponsor is an adopter of a pre-approved master, prototype (M&amp;P), or volume submitter plan that is subject to a favorable opinion or advisory letter from IRS, please enter the date of plan's last opinion or advisory letter ___/___/____ and a letter serial number _____.</p> <p>d. If the plan is an individually-designed plan and received a favorable determination letter from IRS, please enter the date of plan's last favorable determination letter ___/___/____.</p>	Sch R Line 23a 5500-SF 17a 5500- SUP, Line 6a 5500-EZ, Line 13a	<p>a. If the plan is a master and prototype plan (M&amp;P) or volume submitter plan that received a favorable IRS opinion letter or advisory letter, enter the date of the letter ___/___/____ and the serial number _____.</p> <p>b. If the plan is an individually-designed plan that received a favorable determination letter from the IRS, enter the date of the most recent determination letter ___/___/____.</p>	<ul style="list-style-type: none"> <li>Whether and when a plan received a favorable opinion letter, advisory letter or determination letter from the IRS is a significant indicator of whether the form of the plan satisfies the qualification requirements under section 401(a).</li> </ul>
8	<p>Were required minimum distributions made to 5% owners who have attained age 70 ½ (regardless of whether or not retired), as required under section 401(a)(9)?</p> <p><input type="checkbox"/> Yes    <input type="checkbox"/> No</p> <p><input type="checkbox"/> N/A</p>	Form 5500-SF and 5500- EZ only	<p>Was any plan participant a 5% owner who had attained at least age 70 ½ during the prior plan year?</p> <p><input type="checkbox"/> Yes    <input type="checkbox"/> No</p>	<ul style="list-style-type: none"> <li>This information identifies plans to which special rules apply that require minimum distributions to a participant regardless of whether he or she continues in employment. The information will assist the IRS to monitor plan compliance.</li> </ul>
9	Is the Plan maintained in a U.S. territory (i.e., Puerto Rico (if no election under ERISA section 1022(i)(2)	Form 5500 Sch R 5500-SF and	Deleted	

	Question on the 2015 Form 5500s	Form	Proposed 2016 Changes	Compliance and Use for
	has been made), American Samoa, Guam, the Commonwealth of the Northern Mariana Islands or the U.S. Virgin Islands)?	5500-SUP.		

*Affected Public:* Businesses or other for-profits; Individuals or households; Not-for-profit institutions; and Farms.

*Estimated Total Number of Respondents:* 806,500.

*Estimated Total Annual Burden Hours:* 320,208.

**Brenda Simms,**

Treasury PRA Clearance Officer.

[FR Doc. 2016-15532 Filed 6-29-16; 8:45 am]

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clearance process. Any member of the public wishing to attend the meeting or seeking additional information should contact Ms. Donna Wells-Taylor at (202) 461-1025 or by email.

Dated: June 27, 2016.

**Jelessa Burney,**

Federal Advisory Committee Management Officer.

[FR Doc. 2016-15576 Filed 6-29-16; 8:45 am]

BILLING CODE 8320-01-P

\*\* This notice is amended to reflect changes in one or more of the meetings (*i.e.*, date, time, etc.).

The purpose of the Board is to review health services research and development applications involving: The measurement and evaluation of health care services; the testing of new methods of health care delivery and management; and nursing research. Applications are reviewed for scientific and technical merit, mission relevance, and the protection of human and animal subjects. Recommendations regarding funding are submitted to the Chief Research and Development Officer.

Each subcommittee meeting of the Board will be open to the public the first day for approximately one half-hour at the start of the meeting on August 23 (HSR 6), August 23-24 (HSR 1, 2, 4), August 24-25 (HSR 3, 5), August 25 (HSR 0, 6, 8), August 25-26 (CDA), and August 26 (NRI) to cover administrative matters and to discuss the general status of the program. Members of the public who wish to attend the open portion of the subcommittee meetings may dial 1-800-767-1750, participant code 10443#.

The remaining portion of each subcommittee meeting will be closed for the discussion, examination, reference to, and oral review of the intramural research proposals and critiques. During the closed portion of each subcommittee meeting, discussion and recommendations will include qualifications of the personnel conducting the studies (the disclosure of which would constitute a clearly unwarranted invasion of personal privacy), as well as research information (the premature disclosure of which would likely compromise significantly the implementation of proposed agency action regarding such research projects). As provided by subsection 10(d) of Public Law 92-463, as amended by Public Law 94-409, closing the meeting is in accordance with 5 U.S.C. 552b(c)(6) and (9)(B).

No oral or written comments will be accepted from the public for either portion of the meetings. Those who plan to participate during the open portion of a subcommittee meeting should contact Ms. Liza Catucci, Administrative Officer, Department of Veterans Affairs,

## DEPARTMENT OF VETERANS AFFAIRS

### Special Medical Advisory Group, 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 Special Medical Advisory Group will meet on September 1, 2016, at the Department of Veterans Affairs Central Office, 810 Vermont Ave. NW., Conference Room 830, Washington, DC 20420 from 8:00 a.m. to 4:00 p.m. ET. The meeting is open to the public.

The purpose of the Group is to advise the Secretary of Veterans Affairs and the Under Secretary for Health on the care and treatment of Veterans, and other matters pertinent to the Department's Veterans Health Administration (VHA).

The agenda for the meeting will include a review of MyVA Access, the Center for Compassionate Innovation/Fellowship Program, Strategic Partnerships and Rebuilding Relationships.

Thirty (30) minutes will be allocated for receiving oral presentations from the public. Members of the public may submit written statements for review by the Committee to Donna Wells-Taylor, Department of Veterans Affairs, Office of Specialty Care Services (10P4), Veterans Health Administration, 810 Vermont Avenue NW., Washington, DC 20420, or by email at [donna.wells-taylor@va.gov](mailto:donna.wells-taylor@va.gov).

Because the meeting is being held in a VA Central Office, a photo I.D. is required at the entrance as a part of the clearance process. Therefore, you should plan to arrive 15 minutes before the meeting begins to allow time for the

## DEPARTMENT OF VETERANS AFFAIRS

### Health Services Research and Development Service, Scientific Merit Review Board; Amended Notice of Meetings

The Department of Veterans Affairs (VA) gives notice under the Federal Advisory Committee Act, 5 U.S.C. App. 2, that the Health Services Research and Development Service Scientific Merit Review Board will conduct in-person and teleconference meetings of its seven Health Services Research (HSR) subcommittees on the dates below from 8:00 a.m. to approximately 5:00 p.m. (unless otherwise listed) at the Hilton Crystal City, 2399 Jefferson Davis Highway, Crystal City, VA 22202 (unless otherwise listed):

- HSR 1—Health Care and Clinical Management on August 23-24, 2016;
- HSR 2—Behavioral, Social, and Cultural Determinants of Health and Care on August 23-24, 2016;
- HSR 3—Healthcare Informatics on August 24-25, 2016;
- HSR 4—Mental and Behavioral Health on August 23-24, 2016;
- HSR 5—Health Care System Organization and Delivery on August 24-25, 2016;
- HSR 6—Post-acute and Long-term Care on August 23, 2016;
- HSR 8—Randomized Program Evaluations from 8:00 a.m. to 12:00 p.m. on August 25, 2016; HSR 0—Precision Mental Health from 1:00 p.m. to 5:00 p.m. on August 25, 2016;
- CDA—Career Development Award Meeting on August 25-26, 2016; and
- NRI—Nursing Research Initiative from 1:00 p.m. to 5:00 p.m. on August 26, 2016.