

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Proposed Collection; Comment Request for Regulation Project**

**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 this 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 Compensation Deferred Under Eligible Deferred Compensation Plans.

**DATES:** Written comments should be received on or before September 26, 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 regulations should be directed to Allan Hopkins, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at [Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Compensation Deferred Under Eligible Deferred Compensation Plans.  
*OMB Number:* 1545-1580.

*Regulation Project Number:* TD 9075.

*Abstract:* The Small Business Job Protection Act of 1996 and the Taxpayer Relief Act of 1997 made changes to rules under Internal Revenue Code section 457 regarding eligible deferred compensation plans offered by state and local governments. TD 9075 requires state and local governments to establish a written trust, custodial account, or annuity contract to hold the assets and income in trust for the exclusive benefit of its participants and beneficiaries. Also, new non-bank custodians must submit applications to the IRS to be approved to serve as custodians of section 457 plan assets.

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

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

*Affected Public:* State, local or tribal governments.

*Estimated Number of Respondents:* 10,260.

*Estimated Time per Respondent:* 1 hour 2 minutes.

*Estimate Total Annual Burden Hours:* 10,600.

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: July 21, 2016.

**Allan Hopkins,**

*Tax Analyst.*

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**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Open Meeting of the Taxpayer Advocacy Panel Joint Committee**

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

**ACTION:** Notice of meeting.

**SUMMARY:** An open meeting of the Taxpayer Advocacy Panel Joint Committee will be conducted. The Taxpayer Advocacy Panel is soliciting public comments, ideas, and suggestions on improving customer service at the Internal Revenue Service.

**DATES:** The meetings will be held August 16, 2016, August 17, 2016, August 18, 2016 and August 19, 2016.

**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 an open meeting of the Taxpayer Advocacy Panel Joint Committee will be held Tuesday, August 16, 2016, from 10:30 a.m. to 12:30 p.m. and 2:30 p.m. to 4:30 p.m. Eastern Standard Time via teleconference; Wednesday, August 17, 2016, from 10:30 a.m. to 12:30 p.m. and 2:30 p.m. to 4:30 p.m. Eastern Standard Time via teleconference; and Thursday, August 18, 2016, from 10:30 a.m. to 12:30 p.m. and 2:30 p.m. to 4:30 p.m. Eastern Standard Time via teleconference and Friday, August 19, 2016, from 10:30 a.m. to 12:30 p.m. Eastern Standard Time via teleconference. 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 various committee issues for submission to the IRS and other TAP related topics. Public input is welcomed.

Dated: July 18, 2016.

**Antoinette Ross,**

*Acting Director, Taxpayer Advocacy Panel.*

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