SUPPLEMENTARY INFORMATION:

Title: Pre-filing Agreement Program.
OMB Number: 1545–1684.
Abstract: This revenue procedure permits a taxpayer under the jurisdiction of the Large Business and International Division (LB&I) to request that the Service examine specific issues relating to tax returns before those returns are filed. This revenue procedure supersedes Rev. Proc. 2009–14, 2009–3 I.R.B. 324.

This revenue procedure provides the framework within which a taxpayer and the Service may work together in a cooperative environment to resolve, after examination, issues accepted into the program. If the taxpayer and the Service are able to resolve the examined issues before the tax returns that they affect are filed, this revenue procedure authorizes the taxpayer and the Service to memorialize their agreement by executing an LB&I Pre-Filing Agreement (PFA).

Current Actions: There are no changes to the total burden previously approved for this collection. However, updates are being requested to the estimated number of respondents/recordkeepers and the estimated time per response to be more consistent with taxpayer timeframes.

We are making this submission for renewal purposes.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents/Recordkeepers: 18.

Estimated Time per Response: 729 hours, 40 minutes.

Estimated Total Annual B Burden Hours: 13,134.

The following paragraph applies to all the collections of information covered by this notice.

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: October 6, 2016.

R. Joseph Durbala,
Tax Analyst, IRS.

DEPARTMENT OF TREASURY
Office of the General Counsel
Appointment of Members of the Legal Division to the Performance Review Board, Internal Revenue Service

Under the authority granted to me as Chief Counsel of the Internal Revenue Service by the General Counsel of the Department of the Treasury by General Counsel Directive 15, pursuant to the Civil Service Reform Act, I have appointed the following persons to the Legal Division Performance Review Board, Internal Revenue Service Panel:

1. Laura Hildner, Deputy General Counsel
2. Sunita B. Lough, Commissioner (Tax Exempt/Government Entities), IRS
3. Mary Beth Murphy, Commissioner (Small Business/Self Employed), IRS
Alternate—Donna C. Hansberry, Deputy Commissioner (Tax Exempt/Government Entities), IRS

This publication is required by 5 U.S.C. 4314(c)(4).

Dated: October 6, 2016.

William J. Wilkins,
Chief Counsel, Internal Revenue Service.

DEPARTMENT OF TREASURY
Office of the General Counsel;
Appointment of Members of the Legal Division to the Performance Review Board, Internal Revenue Service

Under the authority granted to me as Chief Counsel of the Internal Revenue Service by the General Counsel of the Department of the Treasury by General Counsel Directive 15, pursuant to the Civil Service Reform Act, I have appointed the following persons to the Legal Division Performance Review Board, Internal Revenue Service Panel:

1. Chairperson, Debra K. Moe, Deputy Chief Counsel (Operations)
2. Scott Dinwiddie, Associate Chief Counsel (Income Tax and Accounting)
3. Dustin Starbuck, Associate Chief Counsel (Finance & Management)
4. Mark Kaizen, Associate Chief Counsel (General Legal Services)
5. Barbara Franklin, Deputy Division Counsel (Large Business & International)
Alternate—Marija Rollinson, Associate Chief Counsel (International)
Alternate—Joseph Spires, Deputy Division Counsel (Small Business & Self Employed)

This publication is required by 5 U.S.C. 4314(c)(4).

Dated: October 6, 2016.

William J. Wilkins,
Chief Counsel, Internal Revenue Service.