

Treasury Circular 230 regulations, the applicant's past and current affiliations, digital industry experience to include online services for tax professionals, experience working with software developers on tax-related applications, financial applications, software development and user experience design, and dealings with a particular tax segment of the community that he/she wishes to represent on the Council. Nominations will be accepted from qualified individuals and from professional and public interest groups that wish to have representatives on the IRSAC. The IRSAC is comprised of up to thirty-five (35) members. Nominations are currently being accepted for approximately nine appointments that will begin in January 2018. It is important that the IRSAC continue to represent a diverse taxpayer and stakeholder base. Accordingly, to maintain membership diversity, selection is based on the applicant's qualifications as well as areas of expertise, geographic diversity, major stakeholder representation and customer segments.

The IRSAC provides an organized public forum for IRS officials and representatives of the public to discuss relevant tax administration issues, and it advises the IRS on issues that have a substantive effect on federal tax administration. As an advisory body designed to focus on broad policy matters, the IRSAC reviews existing tax policy and/or recommends policies with respect to emerging tax administration issues. The IRSAC suggests operational improvements, offers constructive observations regarding current or proposed IRS policies, programs, and procedures and advises the IRS with respect to issues having a substantive effect on federal tax administration.

DATES: Written nominations will be accepted from April 27 through June 16, 2017.

ADDRESSES: Applications should be submitted to: Anna Millikan, IRS National Public Liaison Office, CL:NPL:P, Room 7559, 1111 Constitution Avenue NW., Washington, DC 20224, Attn: IRSAC Applications. Applications may also be submitted via fax to 855-811-8021. Applications are available on the IRS Web site at <https://www.irs.gov/pub/irs-pdf/f12339.pdf>

FOR FURTHER INFORMATION CONTACT: Anna Millikan at 202-317-6851 (not a toll-free number), or send an email to publicliaison@irs.gov.

SUPPLEMENTARY INFORMATION: The IRSAC is authorized under the Federal Advisory Committee Act, Public Law 92-463. The first Advisory Group to the

Commissioner of Internal Revenue—or the Commissioner's Advisory Group ("CAG")—was established in 1953 as a "national policy and/or issue advisory committee." Renamed in 1998, the Internal Revenue Service Advisory Council (IRSAC) reflects the agency-wide scope of its focus as an advisory body to the entire agency. The IRSAC's primary purpose is to provide an organized public forum for senior IRS executives and representatives of the public to discuss relevant tax administration issues.

Conveying the public's perception of IRS activities, the IRSAC is comprised of individuals who bring substantial, disparate experience and diverse backgrounds on the Council's activities. Membership is balanced to include representation from the taxpaying public, the tax professional community, small and large businesses, international, wage and investment taxpayers, digital services sector and knowledge of Treasury Circular 230.

The IRSAC members are appointed by the Commissioner of the Internal Revenue Service with the concurrence of the Secretary of the Treasury to serve a three-year term. The IRSAC may form subcommittees (or subgroups) for any purpose consistent with its charter. These subcommittees must report directly to the IRSAC parent committee.

Members are not paid for their services. However, travel expenses for working sessions, public meetings and orientation sessions, such as airfare, per diem, and transportation to and from airports, train stations, etc., are reimbursed within prescribed federal travel limitations.

All applicants will be sent an acknowledgment of receipt. In accordance with the Department of Treasury Directive 21-03, a clearance process, including annual tax checks and a practitioner check with the IRS Office of Professional Responsibility, will be conducted. In addition, all applicants deemed "Best Qualified" shall undergo a Federal Bureau of Investigation (FBI) fingerprint check.

Equal opportunity practices will be followed for all appointments to the IRSAC in accordance with the Department of Treasury and IRS policies. The IRS has special interest in assuring that women and men, members of all races and national origins, and individuals with disabilities are adequately represented on advisory committees. Therefore, the IRS extends particular encouragement to nominations from such appropriately-qualified candidates.

Dated: April 11, 2017.

John Lipold,

Designated Federal Official.

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DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple IRS Information Collection Requests

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice.

SUMMARY: The Department of the Treasury will submit the following information collection request(s) to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on the collection(s) listed below.

DATES: Comments should be received on or before May 24, 2017 to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, 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 and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8142, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained by emailing PRA@treasury.gov, calling (202) 622-0489, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

Title: Form 706-NA, United States Estate (and Generation-Skipping Transfer) Tax Return, Estate of nonresident not a citizen of the United States.

OMB Control Number: 1545-0531.

Type of Review: Extension without change of a currently approved collection.

Abstract: Under section 6018, executors must file estate tax returns for nonresident non-citizens that had property in the U.S. Executors use Form 706-NA for this purpose. IRS uses the

information to determine correct tax and credits.

Form: 706–NA.

Affected Public: Individuals or Households.

Estimated Total Annual Burden Hours: 3,584.

Title: Office of Chief Counsel—Application Form 6524.

OMB Control Number: 1545–0796.

Type of Review: Extension without change of a currently approved collection.

Abstract: The Chief Counsel Application form provides data the agency deems critical for evaluating an attorney applicant's qualifications such as LSAT score, bar admission status, type of work preference, law school, and class standing. OF–306 does not provide this information.

Form: 6524.

Affected Public: Individuals or Households.

Estimated Total Annual Burden Hours: 300.

Title: (TD 7533) Final, DISC Rules on Procedure and Administration; Rules on Export Trade Corporations, and (TD 7896) Final, Income from Trade Shows.

OMB Control Number: 1545–0807.

Type of Review: Extension without change of a currently approved collection.

Abstract: Section 1.6071–1(b) requires that when a taxpayer files a late return for a short period, proof of unusual circumstances for late filing must be given to the District Director. Section 1.6072(b), (c), (d), and (e) of the IRC deals with the filing dates of certain corporate returns. Regulation section 1.6072–2 provides additional information concerning these filing dates. The information is used to insure timely filing of corporate income tax returns.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 3,104.

Title: Form 8857—Request for Innocent Spouse Relief, Form 8857(SP).

OMB Control Number: 1545–1596.

Type of Review: Revision of a currently approved collection.

Abstract: Section 6103(e) of the internal revenue code allows taxpayers to request, and IRS to grant, “innocent spouse” relief when: Taxpayer filed a joint return with tax substantially understated; taxpayer establishes no knowledge of or benefit from, the understatement; and it would be inequitable to hold the taxpayer liable. GAO Report GAO/GGD–97–34 recommended that IRS develop a form to make relief easier for the public to request.

Form: 8857, 8857 (SP).

Affected Public: Individuals or Households.

Estimated Total Annual Burden Hours: 316,000.

Title: Residence of Trusts and Estates-7701—REG–251703–96 (TD 8813—Final).

OMB Control Number: 1545–1600.

Type of Review: Extension without change of a currently approved collection.

Abstract: Section 1161 of the Taxpayer Relief Act of 1997, Public Law 105–34, 111 Stat. 788 (1997), provides that a trust that was in existence on August 20, 1996 (other than a trust treated as owned by the grantor under subpart E of part I of subchapter J of chapter 1 of the Internal Revenue Code of 1986) and that was treated as a United States person on August 19, 1996, may elect to continue to be treated as a United States person notwithstanding § 7701(a)(30)(E) of the Code. The election will require the Internal Revenue Service to collect information. This regulation provides the procedure and requirements for making the election to remain a domestic trust.

Form: None.

Affected Public: Individuals or Households.

Estimated Total Annual Burden Hours: 114.

Title: TD 8816 (Final) Roth IRAs.

OMB Control Number: 1545–1616.

Type of Review: Extension without change of a currently approved collection.

Abstract: This collection of information contains regulations relating to Roth IRAs under section 408A of the Internal Revenue Code (Code). The regulations provide guidance on establishing Roth IRAs, contributions to Roth IRAs, converting amounts to Roth IRAs, recharacterizing IRA contributions, Roth IRA distributions and Roth IRA reporting requirements. The regulations affect individuals establishing Roth IRAs, beneficiaries under Roth IRAs, and trustees, custodians or issuers of Roth IRAs.

Form: None.

Affected Public: Individuals or Households.

Estimated Total Annual Burden Hours: 125,000.

Title: REG–107151–00 (TD 9035—Final) Constructive Transfers and Transfers of Property to a Third Party on Behalf of a Spouse.

OMB Control Number: 1545–1751.

Type of Review: Extension without change of a currently approved collection.

Abstract: The regulation sets forth the required information that will permit spouses or former spouses to treat a redemption by a corporation of stock of one spouse or former spouse as a transfer of that stock to the other spouse or former spouse in exchange for the redemption proceeds and a redemption of the stock from the latter spouse or former spouse in exchange for the redemption proceeds.

Form: None.

Affected Public: Individuals or Households.

Estimated Total Annual Burden Hours: 500.

Title: Election of Alternative Deficit Reduction Contribution and Plan Amendments.

OMB Control Number: 1545–1883.

Type of Review: Extension without change of a currently approved collection.

Abstract: These information collections provides procedures for electing an alternative deficit reduction contribution, including a model election form; guidance on the type of notices that must be given by an employer to plan participants; and guidance on the restrictions that are placed on plan amendments. This information is used to monitor and make valid determinations with respect to employers that make an election for certain plans and make restricted amendments.

Form: None.

Affected Public: Businesses or other-for-profits.

Estimated Total Annual Burden Hours: 13,200.

Title: Notice of Qualified Equity Investment for New Markets Credit.

OMB Control Number: 1545–2065.

Type of Review: Extension without change of a currently approved collection.

Abstract: Community Development Entities (CDEs) must provide notice to any taxpayer who acquires a qualified equity investment in the CDE at its original issue that the equity investment is a qualified equity investment entitling the taxpayer to claim the new markets credit. Form 8874–A is used to make the notification as required under Regulations section 1.45D–1(g)(2)(i)(A).

Form: 8874–A.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 2,715.

Title: Form 8874–B—Notice of Recapture Event for New Markets Credit.

OMB Control Number: 1545–2066.

Type of Review: Extension without change of a currently approved collection.

Abstract: Form 8874-B is used for qualified Community Development Entities (CDEs) to provide notification to any taxpayer holder of a qualified equity investment (including prior holders) that a recapture event has occurred. This form is used to make the notification as required under Regulations section 1.45D-1(g)(2)(i)(B).

Form: 8874-B.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 2,755.

Title: S Corporation Guidance under AJCA of 2004 (TD 9422 Final—REG-143326-05).

OMB Control Number: 1545-2114.

Type of Review: Extension without change of a currently approved collection.

Abstract: This document contains final regulations that provide guidance regarding certain changes made to the rules governing S corporations under the American Jobs Creation Act of 2004 and the Gulf Opportunity Zone Act of 2005. The final regulations replace obsolete references in the current regulations and allow taxpayers to make proper use of the provisions that made changes to prior law. The final regulations include guidance on the S corporation family shareholder rules, the definitions of “powers of appointment” and “potential current beneficiaries” (PCBs) with regard to electing small business trusts (ESBTs), the allowance of suspended losses to the spouse or former spouse of an S corporation shareholder, and relief for inadvertently terminated or invalid qualified subchapter S subsidiary (QSub) elections. The final regulations affect S corporations and their shareholders.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 26,000.

Title: Qualifying Advanced Energy Project Credit—Notice 2013-12.

OMB Control Number: 1545-2151.

Type of Review: Extension without change of a currently approved collection.

Abstract: This notice supersedes Notice 2009-72 and establishes the qualifying advanced energy project program (“advanced energy program”) under § 48C(d) of the Internal Revenue Code and announces an initial allocation round of the qualifying advanced energy project credit (“advanced energy credit”) to qualifying advanced energy projects under the advanced energy program. A qualifying advanced energy project re-equips,

expands, or establishes a manufacturing facility for the production of certain energy related property. A taxpayer must submit, for each qualifying advanced energy project: (1) An application for certification by the DOE (“application for DOE certification”), and (2) an application for certification under § 48C(d)(2) by the Service (“application for § 48C certification”). Both applications may be submitted only during the 2-year period beginning on August 14, 2009. Certification will be issued and credits will be allocated to projects in annual allocation rounds. The initial allocation round was conducted in 2009-10, and if necessary, additional allocation rounds in 2010-11.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 55,000.

Title: Notice 2010-30/Notice 2012-41—Transitional Guidance for Taxpayers Claiming Relief Under the Military Spouses Residency Relief Act for Taxable Year 2009 and Subsequent Years.

OMB Control Number: 1545-2169.

Type of Review: On April 15, 2010, the Department of the Treasury (Treasury Department) and the Internal Revenue Service (IRS) published Notice 2010-30, 2010-18 I.R.B. 650, which provides relief and procedures for certain taxpayers who are spouses (civilian spouses) of active duty members of the uniformed services (service members). The relief and procedures were made available to civilian spouses who (A) accompany their service member spouses to a military duty station in American Samoa, Guam, the Northern Mariana Islands (NMI), Puerto Rico, or the U.S. Virgin Islands (USVI) (each a “U.S. territory”) and claim residence or domicile (tax residence) in one of the 50 States or the District of Columbia under the Military Spouses Residency Relief Act (MSRRA) or (B) accompany their service member spouses to a military duty station in one of the 50 States or the District of Columbia and claim tax residence in a U.S. territory under MSRRA. The relief and procedures set forth in Notice 2010-30 were initially available for the taxable year 2009. On June 07, 2012, the Treasury Department and the IRS published Notice 2012-41, which extended the relief and procedures announced in Notice 2010-30 to the subsequent taxable years. This notice further extends the relief set forth in Notice 2010-30 for civilian spouses described in the prior paragraph to taxable years beginning after November

11, 2010 and subsequent calendar years, and provides that such civilian spouses should follow the applicable procedures described in Notice 2010-30.

Form: None.

Affected Public: Individuals or Households.

Estimated Total Annual Burden Hours: 6,200.

Title: Hiring Incentives to Restore Employment (HIRE) Act Employee Affidavit.

OMB Control Number: 1545-2173.

Type of Review: Extension without change of a currently approved collection.

Abstract: This form was created in response to the Hiring Incentives to Restore Employment (HIRE) Act, which was signed on March 18, 2010. The form was developed as a template for the convenience of employers who must collect affidavits from qualifying employees. The form is not filed; rather an employer must retain the affidavit in order to justify claiming certain HIRE Act benefits. A model form is needed as soon as possible so that employers can begin confidently claiming payroll exemptions.

Form: W-11.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 227,000.

Authority: 44 U.S.C. 3501 *et seq.*

Dated: April 19, 2017.

Jennifer P. Leonard,

Treasury PRA Clearance Officer.

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DEPARTMENT OF VETERANS AFFAIRS

Advisory Committee on Former Prisoners of War; 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 Advisory Committee on Former Prisoners of War (FPOW) will meet May 17-19, 2017, from 9:00 a.m.-4:30 p.m. CST at the Southeast Louisiana VA Medical Center, 2400 Canal Street, New Orleans, LA 70119. Sessions are open to the public, except when the Committee is conducting a tour of VA facilities. Tours of VA facilities are closed, to protect Veterans' privacy and personal information, in accordance with 5 U.S.C. 552b(c)(6).

The purpose of the Committee is to advise the Secretary of Veterans Affairs on the administration of benefits under Title 38 U.S.C., for Veterans who are