

*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.*

[FR Doc. 2017-08203 Filed 4-21-17; 8:45 am]

**BILLING CODE 4830-01-P**

## 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

FPOWs, and to make recommendations on the needs of such Veterans for compensation, health care, and rehabilitation.

On Wednesday, May 17th, the Committee will convene an open session to recognize and hear briefings from 9:00 a.m. to 3:10 p.m. From 3:10 p.m. to 4:30 p.m., the Committee will convene a closed session in order to protect patient privacy as the Committee tours the Southeast Louisiana VA Medical Center.

On Thursday, May 18th, the Committee will assemble an open session from 9:00 a.m. to 4:30 p.m. for discussion and briefings from Veterans Benefits Administration (VBA) and Veterans Health Administration (VHA) officials. On Friday, May 19th, the Committee will conduct an open session from 9:00 a.m. to 11:00 a.m. From 11:00 a.m. to 12:00 p.m., the Committee will convene a closed session for discussion of committee issues. At 12:00 p.m., the

committee meeting will be formally adjourned.

Public participation will commence as follows:

Date	Time	Open session
May 17, 2017 ...	9:00 a.m.–3:10 p.m. 3:10 p.m.–4:30 p.m.	Yes. No.*
May 18, 2017 ...	9:00 a.m.–4:30 p.m.	Yes.
May 19, 2017 ...	9:00 a.m.–11:00 a.m. 11:00 a.m.–12:00 p.m.	Yes. No.

\* Public access will be restricted to protect patient privacy.

FPOWs who wish to speak at the public forum are invited to submit a 1–2 page commentary for inclusion in official meeting records. Any member of

the public may also submit a 1–2 page commentary for the Committee’s review.

Any member of the public wishing to attend the meeting or seeking additional information should contact Ms. Leslie N. Williams, Designated Federal Officer, Advisory Committee on Former Prisoners of War at *Leslie.Williams1@va.gov* or via phone at (202) 530–9219.

Because the meeting is being held in a government building, a photo I.D. must be presented at the security desk as a part of the clearance process. Due to an increase in security protocols, and in order to prevent delays in clearance processing, you should allow an additional 15 minutes before the meeting begins.

Dated: April 19, 2017.

**Jelessa M. Burney,**  
*Federal Advisory Committee Management Officer.*

[FR Doc. 2017–08221 Filed 4–21–17; 8:45 am]

**BILLING CODE 8320–01–P**