

Form 4972, Tax on Lump-Sum Distributions (From Qualified Plans of Participants Born Before January 2, 1936).

**DATES:** Written comments should be received on or before June 4, 2019 to be assured of consideration.

**ADDRESSES:** Direct all written comments to L. Brimmer, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Sara Covington, (202) 317-6038, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [Sara.L.Covington@irs.gov](mailto:Sara.L.Covington@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Tax on Lump-Sum Distributions (From Qualified Plans of Participants Born Before January 2, 1936).

*OMB Number:* 1545-0193.

*Form Number:* Form 4972.

*Abstract:* Internal Revenue Code section 402(e) and regulation section 402(e) and regulations section 1.402(e) allow recipients of lump-sum distributions from a qualified retirement plan to figure the tax separately on the distributions. The tax can be computed on the 10-year averaging method and/or by a special capital gain method. Form 4972 is used to compute the separate tax and to make a special 20 percent capital gain election on lump-sum distributions attributable to pre-1974 participation.

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

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

*Affected Public:* Individuals or households.

*Estimated Number of Responses:* 17,720.

*Estimated Time Per Respondent:* 4 hrs. 24 min.

*Estimated Total Annual Burden Hours:* 77,968.

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: April 1, 2019.

**Laurie Brimmer,**

*Senior Tax Analyst.*

[FR Doc. 2019-06629 Filed 4-4-19; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Interest Rate Paid on Cash Deposited To Secure U.S. Immigration and Customs Enforcement Immigration Bonds**

**AGENCY:** Departmental Offices, Treasury.

**ACTION:** Notice.

**SUMMARY:** For the period beginning April 1, 2019, and ending on June 30, 2019, the U.S. Immigration and Customs Enforcement Immigration Bond interest rate is 2.45 per centum per annum.

**DATES:** Rates are applicable April 1, 2019 to June 30, 2019.

**ADDRESSES:** Comments or inquiries may be mailed to Will Walcutt, Supervisor, Funds Management Branch, Funds Management Division, Fiscal Accounting, Bureau of the Fiscal Services, Parkersburg, West Virginia 26106-1328.

You can download this notice at the following internet addresses: <http://www.treasury.gov> or <http://www.federalregister.gov>.

**FOR FURTHER INFORMATION CONTACT:**

Ryan Hanna, Manager, Funds Management Branch, Funds Management Division, Fiscal Accounting, Bureau of the Fiscal Service, Parkersburg, West Virginia 261006-1328 (304) 480-5120; Will Walcutt, Supervisor, Funds Management Branch, Funds Management Division, Fiscal Accounting, Bureau of the Fiscal

Services, Parkersburg, West Virginia 26106-1328, (304) 480-5117.

**SUPPLEMENTARY INFORMATION:** Federal law requires that interest payments on cash deposited to secure immigration bonds shall be "at a rate determined by the Secretary of the Treasury, except that in no case shall the interest rate exceed 3 per centum per annum." 8 U.S.C. 1363(a). Related Federal regulations state that "Interest on cash deposited to secure immigration bonds will be at the rate as determined by the Secretary of the Treasury, but in no case will exceed 3 per centum per annum or be less than zero." 8 CFR 293.2. Treasury has determined that interest on the bonds will vary quarterly and will accrue during each calendar quarter at a rate equal to the lesser of the average of the bond equivalent rates on 91-day Treasury bills auctioned during the preceding calendar quarter, or 3 per centum per annum, but in no case less than zero. [FR Doc. 2015-18545] In addition to this Notice, Treasury posts the current quarterly rate in Table 2b—Interest Rates for Specific Legislation on the TreasuryDirect website.

**Gary Grippo,**

*Deputy Assistant Secretary for Public Finance.*

[FR Doc. 2019-06742 Filed 4-4-19; 8:45 am]

**BILLING CODE 4810-25-P**

**DEPARTMENT OF THE TREASURY**

**United States Mint**

**Request for Applications for Appointment to the Citizens Coinage Advisory Committee**

Pursuant to United States Code, Title 31, section 5135 (b), the United States Mint is accepting applications for appointment to the Citizens Coinage Advisory Committee (CCAC) to represent the *interests of the general public* in the coinage of the United States. The CCAC was established to:

- Advise the Secretary of the Treasury on any theme or design proposals relating to circulating coinage, bullion coinage, Congressional Gold Medals, and national and other medals produced by the United States Mint.

- Advise the Secretary of the Treasury with regard to the events, persons, or places that the CCAC recommends to be commemorated by the issuance of commemorative coins in each of the five calendar years succeeding the year in which a commemorative coin designation is made.

- Make recommendations with respect to the mintage level for any commemorative coin recommended.

Total membership consists of eleven voting members appointed by the Secretary of the Treasury:

- One person specially qualified by virtue of his or her education, training, or experience as a nationally or internationally recognized curator in the United States of a numismatic collection;

- One person specially qualified by virtue of his or her experience in the medallic arts or sculpture;

- One person specially qualified by virtue of his or her education, training, or experience in American history;

- One person specially qualified by virtue of his or her education, training, or experience in numismatics;

- Three persons who can represent the interests of the general public in the coinage of the United States; and

- Four persons appointed by the Secretary of the Treasury on the basis of the recommendations by the House and Senate leadership.

Members are appointed for a term of four years. No individual may be appointed to the CCAC while serving as an officer or employee of the Federal Government.

The CCAC is subject to the direction of the Secretary of the Treasury. Meetings of the CCAC are open to the public and are held approximately four to six times per year. The United States Mint is responsible for providing the necessary support, technical services, and advice to the CCAC. CCAC members are not paid for their time or services, but, consistent with Federal Travel Regulations, members are reimbursed for their travel and lodging expenses to attend meetings. Members are Special Government Employees and are subject to the Standards of Ethical Conduct for Employees of the Executive Branch (5 CFR part 2653).

The United States Mint will review all submissions and will forward its recommendations to the Secretary of the Treasury for appointment consideration. Candidates should include specific skills, abilities, talents, and credentials to support their applications. The United States Mint is interested in candidates who are recognized as having unique and valued talents or as accomplished professionals; have demonstrated experience, knowledge, interest, or background in a variety of fields, including numismatics, art, education, working with youth, or American heritage and culture; have demonstrated interest and a commitment to actively participate in

meetings and activities, and a demonstrated understanding of the role of the CCAC and the obligations of a Special Government Employee; possess demonstrated leadership skills in their fields of expertise or discipline; possess a demonstrated desire for public service and have a history of honorable professional and personal conduct, as well as successful standing in their communities; and who are free of professional, political, or financial interests that could negatively affect their ability to provide impartial advice.

*Application Deadline:* Friday, April 26, 2019.

*Receipt of Applications:* Any member of the public wishing to be considered for CCAC membership should submit a resume and cover letter describing his or her qualifications and reasons for seeking membership by email to *info@ccac.gov* or by mail to the United States Mint; 801 9th Street NW, Washington, DC 20220; Attn: Greg Weinman. Submissions must be postmarked no later than Friday, April 26, 2019.

*Notice Concerning Delivery of First-Class and Priority Mail:* First-class mail to the United States Mint is put through an irradiation process to protect against biological contamination. Support materials put through this process may suffer irreversible damage. We encourage you to consider using alternate delivery services, especially when sending time-sensitive material.

*For Further Information:* Contact Betty Birdsong, Acting United States Mint Liaison to the CCAC; 801 9th Street NW, Washington, DC 20220, or call 202-354-7770.

Dated: March 29, 2019.

**David J. Ryder,**

*Director, United States Mint.*

[FR Doc. 2019-06616 Filed 4-4-19; 8:45 am]

**BILLING CODE P**

## **DEPARTMENT OF VETERANS AFFAIRS**

### **Veterans' Advisory Committee on Education (VACOE), Notice of Meeting**

The Department of Veterans Affairs (VA) gives notice under the Federal Advisory Committee Act that the Veterans' Advisory Committee on Education will meet on May 8th and May 9th, 2019. On both days, the meeting will be held at 810 Vermont Ave. NW, Conference Room 630, Washington, DC 20204. The meeting sessions will begin and end as follows:

Date:	Time:
May 8, 2019 .....	8:30 a.m. to 5:00 p.m.
May 9, 2019 .....	8:30 a.m. to 5:00 p.m.

The meeting sessions are open to the public.

The purpose of the Committee is to advise the Secretary of Veterans Affairs on educational issues affecting Veterans. The Committee's area of focus includes access to quality programing and ensuring Veterans success.

On May 8, 2019, the morning agenda includes welcoming remarks, remarks from VA officials, and briefings regarding access to quality educational programing for Veterans. The Committee will use the afternoon to discuss the presentations from the morning and conduct an open discussion around those topics. On May 9, 2019, the morning agenda topic is focused on Ensuring Veterans Success. The Committee will be briefed on available data regarding GI Bill beneficiaries and the transition assistance program education track. The Committee will use the afternoon to discuss the presentations from the morning and conduct an open discussion around those topics. The afternoon will end with the Committee discussion recommendations and next steps based on the topics covered during the meeting.

Public comments will be received at 4:30 p.m. on April 21, 2019. Interested parties should contact Mr. Lucas Tickner, via email at *Lucas.Tickner@va.gov*, or by mail at 810 Vermont Avenue NW (22—Education Service), Washington, DC 20420. Individuals wishing to speak are invited to submit a 1–2 page summary of their comment for inclusion in the official meeting record. Because the meeting is being held in a government building, a photo I.D. must be presented at the Guard's Desk as a part of the clearance process. Due to an increase in security protocols, and to prevent delays in clearance processing, you should allow an additional 30 minutes before the meeting begins. Any member of the public seeking additional information should contact Mr. Tickner at the email address noted above.

Dated: April 2, 2019.

**Jelessa M. Burney,**

*Federal Advisory Committee Management Officer.*

[FR Doc. 2019-06676 Filed 4-4-19; 8:45 am]

**BILLING CODE P**