

March 3, 2016, from 8:00 a.m. to 4:30 p.m. Mountain Time and Friday, March 4, 2016, from 8:00 a.m. until 12:00 p.m. Mountain Time at the IRS Office, 5338 Montgomery Blvd., Albuquerque, New Mexico 87109-1338. The public is invited to make oral comments or submit written statements for consideration. Due to limited time and structure of meeting, 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, or write TAP Office, 4330 Watt Ave Sacramento, CA 95821-7012 or contact us at the Web site: <http://www.improveirs.org>. The agenda will include various IRS issues.

Dated: January 7, 2016.

Antoinette Ross,
Acting Director, Taxpayer Advocacy Panel.
[FR Doc. 2016-00558 Filed 1-13-16; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 8910

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 proposed and/or 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 Form 8910, Alternative Motor Vehicle Credit.

DATES: Written comments should be received on or before March 14, 2016 to be assured of consideration.

ADDRESSES: Direct all written comments to Michael Joplin, Internal Revenue Service, Room 6129, 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 Allan Hopkins, room 6129, 1111 Constitution Ave. NW., Washington DC 20224, or through the internet, at Allan.M.Hopkins@irs.gov.

SUPPLEMENTARY INFORMATION:
Title: Alternative Motor Vehicle Credit.

OMB Number: 1545-1998.

Form Number: 8910.

Abstract: Taxpayers will file Form 8910 to claim the credit for certain alternative motor vehicles placed in service after 2005.

Current Actions: There is no change to this form.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households, Business or other for-profit organizations, Not-for-profit institutions, farms, Federal Government and State, Local or Tribal Government.

Estimated Number of Respondents: 10,000.

Estimated Time Per Respondent: 8 hours, 52 minutes.

Estimated Total Annual Burden Hours: 88,700.

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: January 6, 2016.

Allan Hopkins,
Tax Analyst.

[FR Doc. 2016-00578 Filed 1-13-16; 8:45 am]

BILLING CODE 4830-01-P

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 proposed and/or 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 information collection requirements related to arbitrage restrictions on tax-exempt bonds.

DATES: Written comments should be received on or before March 14, 2016 to be assured of consideration.

ADDRESSES: Direct all written comments to Michael Joplin, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the regulation should be directed to Allan Hopkins, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at Allan.M.Hopkins@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Arbitrage Restrictions on tax-Exempt Bonds.

OMB Number: 1545-1490.
Regulation Project Number: FI-28-96 (TD 8801).

Abstract: This regulation provides guidance concerning the arbitrage restrictions applicable to tax-exempt bonds issued by state and local governments and contains rules regarding the use of proceeds of state and local bonds to acquire higher yielding investments. The regulation provides safe harbors for establishing the fair market value of all investments purchased for yield restricted defeasance escrows. Further, the regulation requires that issuers must retain certain records and information with the bond documents. The recordkeeping requirements are necessary for the IRS to determine that an issuer of tax-exempt bonds has not paid more than fair market value for nonpurpose investments under section 148 of the Internal Revenue Code.

Current Actions: There is no change to this existing regulation.

Type of Review: Extension of currently approved collection.

Affected Public: State, local, or tribal governments, and not-for-profit institutions.

Estimated Number of Respondents: 1,400.

Estimated Time per Respondent: 1 hour.

Estimated Total Annual Burden Hours: 1,425.

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: January 6, 2016.

Allan Hopkins,

Tax Analyst.

[FR Doc. 2016-00580 Filed 1-13-16; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Open Meeting of the Taxpayer Advocacy Panel Taxpayer Assistance Center Project Committee.

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of change of meeting date.

SUMMARY: In the **Federal Register** notice that was originally published on December 28, 2015, (Volume 80, Number 248, Page 80880), the meeting date is now changed. The new dates for the meeting are, Thursday, March 3, 2016 and Friday, March 4, 2016.

DATES: The meeting will be held Thursday, March 3, 2016 and Friday, March 4, 2016.

FOR FURTHER INFORMATION CONTACT: Otis Simpson at 1-888-912-1227 or 202-317-3332.

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's Taxpayer Assistance Center Project Committee will be held Thursday, March 3, 2016, from 8:00 a.m. to 4:30 p.m. Central Time and Friday, March 4, 2016, from 8:00 a.m. until 12:00 p.m. Central Time at the IRS Office, 55 North Robinson Avenue, Oklahoma City, OK 73102. The public is invited to make oral comments or submit written statements for consideration. Due to limited time and structure of meeting, notification of intent to participate must be made with Otis Simpson. For more information please contact Otis Simpson at 1-888-912-1227 or 202-317-3332, or write TAP Office, 1111 Constitution Ave. NW., Room 1509, Washington, DC 20224 or contact us at the Web site: <http://www.improveirs.org>. The agenda will include various IRS issues.

Dated: January 7, 2016.

Antoinette Ross,

Acting Director, Taxpayer Advocacy Panel.

[FR Doc. 2016-00556 Filed 1-13-16; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Privacy Act of 1974

AGENCY: Internal Revenue Service, Treasury.

ACTION: Pursuant to section 552a(e)(12) of the Privacy Act of 1974, as amended,

and Office of Management and Budget (OMB) Guidelines on the conduct of Matching Programs, notice is hereby given that the Internal Revenue Service (IRS) intends to continue matching computerized data within its systems of records for the purpose of detecting and deterring breaches of security policy by IRS personnel and/or contractors. This notice is intended to comply with the Privacy Act of 1974, 5 U.S.C. 552a, as amended by the Computer Matching and Privacy Protection Act of 1988, Public Law 100-503, and the Computer Matching and Privacy Protection Amendments of 1990, Public Law 101-508, as well as OMB guidelines.

SUMMARY: The IRS is continuing its program of reviewing detections of potential violations of security policies to determine whether there has been an actual violation. This review includes matching data from existing IRS systems of records such as:

- I. Treasury Payroll and Personnel System [Treasury/DO.001]
- II. Subsidiary Accounting Files [Treasury/IRS 22.054]
- III. Automated Non-Master File (ANMF) [Treasury/IRS 22.060]
- IV. Information Return Master File (IRMF) [Treasury/IRS 22.061]
- V. CADE Individual Master File (IMF) [Treasury/IRS 24.030]
- VI. CADE Business Master File (BMF) [Treasury/IRS 24.046]
- VII. Audit Trail and Security Records [Treasury/IRS 34.037]
- VIII. General Personnel and Payroll Records [Treasury/IRS 36.003]

This review may include using data elements such as:

- I. Employee name, Social Security number (SSN), standard employee identification number (SEID), address, email addresses
- II. Employee spouse's name, SSN, address
- III. Taxpayer entity information, including prior and current name, taxpayer identification number, address, tax return/account information
- IV. Electronic transmission specifics, such as sender's email address, recipient's email address, recipient's internet service provider, transmission date and time, IP address, computer machine name, terminal identification

Reporting: A report describing this proposal has been provided to OMB and the Congressional committees responsible for oversight of the Privacy Act in accordance with the Privacy Act of 1974, OMB Guidelines on the Conduct of Matching Programs (54 FR 25818, June 19, 1989), OMB Bulletin 89-22, "Instructions on Reporting Computer Matching Programs to the Office of Management and Budget (OMB), Congress and the Public," and OMB Circular No. A-130, (rev. Nov. 28,