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. DATED: 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.
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
to request, and IRS to grant, “innocent

credit. 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
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
subsection 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: 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), (e) and (h) 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
recommends that IRS develop a form
to make relief easier for the public to
request.

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: None.
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: 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: 1545–1751.
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: Individuals or
Households.

Estimated Total Annual Burden

Hours: 500.

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: None.
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: 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: 1545–1751.
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: Individuals or
Households.

Estimated Total Annual Burden

Hours: 500.
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)(ii)(B).

Form: 8874–B.

Affected Public: Businesses or other for-profits.

Title: S Corporation Guidance under AICPA 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: 2,755.

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-equiips, 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.


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.


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