

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: August 18, 2015.

**R. Joseph Durbala,**

*IRS, Tax Analyst.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 8822 and 8822-B

**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 8822, Change of Address and Form 8822-B, Change of Address or Responsible Party—Business.

**DATES:** Written comments should be received on or before October 26, 2015 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Christie Preston, 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 R. Joseph Durbala, (202) 317-5746, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

#### SUPPLEMENTARY INFORMATION:

**Title:** Change of Address, Change of Address or Responsible Party—Business.

**OMB Number:** 1545-1163.

**Form Number:** Form 8822, 8822-B.

**Abstract:** Form 8822 is used by taxpayers to notify the Internal Revenue Service that they have changed their home or business address or business location. Use Form 8822-B to notify the Internal Revenue Service if you changed your business mailing address, your

business location, or the identity of your responsible party.

**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, business or other for-profit organizations, not-for-profit institutions, farms, and Federal, state, local or tribal governments.

**Estimated Number of Respondents:** 1,000,000.

**Estimated Time per Respondent:** 16 min.

**Estimated Total Annual Burden Hours:** 264,792.

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: August 18, 2015.

**R. Joseph Durbala,**

*IRS, Tax Analyst.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 5735

**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 5735, American Samoa Economic Development Credit.

**DATES:** Written comments should be received on or before October 26, 2015 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Christie Preston, 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 R. Joseph Durbala, at (202) 317-5746, or at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

#### SUPPLEMENTARY INFORMATION:

**Title:** American Samoa Economic Development Credit.

**OMB Number:** 1545-0217.

**Form Number:** Form 5735.

**Abstract:** Form 5735 is used to figure the American Samoa economic development credit under section 30A. The credit is generally allowed against income tax imposed by Chapter 1. The credit is not allowed against the following taxes:

1. Tax on accumulated earnings (section 531).
2. Personal holding company tax (section 541).
3. Additional tax for recovery of foreign expropriation losses (section 1351).
4. Recapture of investment credit (section 50).
5. Recapture of low-income housing credit (section 42(j)(4)(D)).
6. Recapture of Indian employment credit (section 45A).

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

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

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 10.

*Estimated Time per Respondent:* 12 hours, 42 minutes.

*Estimated Total Annual Burden Hours:* 127.

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: August 18, 2015.

**R. Joseph Durbala,**

*IRS, Tax Analyst.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Proposed Collection; Comment Request on Information Collection Tools Relating to the Offshore Voluntary Disclosure Program (OVDP); Correction**

**AGENCY:** Internal Revenue Service, Treasury.

**ACTION:** Correction to the notice and request for comments.

**SUMMARY:** This document contains a correction to the notice and request for comments which was published in the **Federal Register** on Monday, August 10, 2015 (80 FR 47998). As part of the continuing effort to reduce paperwork and respondent burden, the notice 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)).

**DATES:** *Effective Date:* August 26, 2015.

**FOR FURTHER INFORMATION CONTACT:** Christie Preston, (202) 317-4207 (not a toll-free number).

#### **SUPPLEMENTARY INFORMATION:**

##### **Background**

Currently, the IRS is soliciting comments concerning the Offshore Voluntary Disclosure Program (OVDP) and the Streamlined Filing Compliance Procedures.

##### **Need for Correction**

As published, the notice and request for comments contain errors which may prove to be misleading and is in need of clarification.

##### **Correction of Publication**

Accordingly, the publication of the notice and request for comments which is the subject of FR Doc. 2015-19521 is corrected as follows:

On page 47998, column 2, under **SUMMARY**, the sentence "Currently, the IRS is soliciting comments concerning the Offshore Voluntary Disclosure Program (OVDP)." is corrected to read "Currently, the IRS is soliciting comments concerning the Offshore Voluntary Disclosure Program (OVDP) and the Streamlined Filing Compliance Procedures."

On page 47998, column 2, under **SUPPLEMENTARY INFORMATION**, the Title "Offshore Voluntary Disclosure Program (OVDP)" is corrected to read "Offshore Voluntary Disclosure Program (OVDP) and Streamlined Filing Compliance Procedures".

On page 47998, column 2, under **SUPPLEMENTARY INFORMATION**, the Abstract: "The IRS is offering people with undisclosed income from offshore accounts an opportunity to get current with their tax returns. Taxpayers with undisclosed foreign accounts or entities should make a voluntary disclosure because it enables them to become

compliant, avoid substantial civil penalties and generally eliminate the risk of criminal prosecution. The objective is to bring taxpayers that have used undisclosed foreign accounts and undisclosed foreign entities to avoid or evade tax into compliance with United States tax laws." is corrected to read "The IRS offers taxpayers with undisclosed offshore income, undisclosed offshore financial accounts/assets, and other offshore arrangements opportunities to participate in programs and procedures to come into compliance with their tax and FBAR compliance requirements. Broadly, OVDP provides taxpayers with potential criminal liability or substantial civil liabilities resulting from offshore noncompliance an avenue to avoid criminal prosecution and come into compliance. Whereas the Streamlined Filing Compliance Procedures provide filing procedures for taxpayers whose offshore noncompliance resulted from non-willful conduct."

On page 47998, column 2, under **SUPPLEMENTARY INFORMATION**, the Current Actions: "In September 2012, the IRS announced a new offshore initiative entitled the Streamlined Non-filer program. This program was developed specifically for US citizens with income solely from non-us sources. Although this program was successful at closing the non-filer loop, this program did not allow for amended returns to be filed reporting previously unreported foreign sourced income. As a result, an enhanced process was developed in which taxpayers will be allowed to file amended returns in order to report previously unreported foreign source income while allowing a relief from penalties. Forms 14653, 14654, and the new Form 14708 have replaced the need for Form 14438. The net result is a burden increase of 15,500 estimated responses and 30,500 estimated annual hours per year." is corrected to read "In September 2012, the IRS announced the Streamlined Filing Compliance Procedures (2012 Streamlined Procedures). The 2012 Streamlined Procedures were available only to non-resident non-filers and had very specific criteria. In June 2014, the IRS announced new Streamlined Filing Compliance Procedures (2014 Streamlined Procedures). The 2014 Streamlined Procedures are available to a wider population of U.S. taxpayers living outside the country and, for the first time, to certain U.S. taxpayers residing in the United States. See, announcement IR-2014-73 (June 18, 2014). Forms 14653, 14654 replaced the now obsolete Form 14438. Additionally,