

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 Martha R. Brinson, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington DC 20224, or through the Internet, at [Martha.R.Brinson@irs.gov](mailto:Martha.R.Brinson@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Recharacterizing Financing Arrangements Involving Fast-Pay Stock.  
*OMB Number:* 1545-1642.

*Regulation Project Number:* T.D. 8853.

*Abstract:* Section 1.7701(l)-3 recharacterizes fast-pay arrangements. Certain participants in such arrangements must file a statement that includes the name of the corporation that issued the fast-pay stock, and (to the extent the filing taxpayer knows or has reason to know) the terms of the fast-pay stock, the date on which it was issued, and the names and taxpayer identification numbers of any shareholders of any class of stock that is not traded on an established securities market.

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

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

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

*Estimated Number of Respondents:* 50.

*Estimated Time per Respondent:* 1 hour.

*Estimated Total Annual Burden Hours:* 50.

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: October 18, 2013.

**Allan Hopkins,**

*Tax Analyst.*

[FR Doc. 2013-28134 Filed 11-21-13; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 3800

**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 3800, General Business Credit.

**DATES:** Written comments should be received on or before January 21, 2014 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Yvette Lawrence, 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 Martha R. Brinson, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet, at [Martha.R.Brinson@irs.gov](mailto:Martha.R.Brinson@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* General Business Credit.

*OMB Number:* 1545-0895.

*Form Number:* Form 3800.

*Abstract:* Internal Revenue Code section 38 permits taxpayers to reduce their income tax liability by the amount of their general business credit, which is an aggregation of their investment

credit, work opportunity credit, welfare-to-work credit, alcohol fuel credit, research credit, low-income housing credit, disabled access credit, enhanced oil recovery credit, etc. Form 3800 is used to figure the correct credit.

*Current Actions:* We have made changes to Form 3800 to administer the provisions from the Small Business Jobs Act (Pub. L. 111-240), sections 2012 and 2013. The form was redesigned to accommodate the eligible small business credits. Part III has been designed to collect information for ESBCs and non-ESBC credits separately.

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

*Affected Public:* Business or other for-profit organizations, farms and individuals.

*Estimated Number of Respondents:* 250,000.

*Estimated Time per Respondent:* 33 hours, 38 minutes.

*Estimated Total Annual Burden Hours:* 8,345,000.

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: October 2, 2013.

**Joseph Durbala,**  
*Tax Analyst.*

[FR Doc. 2013–28136 Filed 11–21–13; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Advisory Committee to the Internal Revenue Service; Meeting

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of meeting.

**SUMMARY:** The Information Reporting Program Advisory Committee (IRPAC) will hold a public meeting on Wednesday, December 11, 2013.

**FOR FURTHER INFORMATION CONTACT:** Ms. Caryl Grant, National Public Liaison, CL:NPL:SRM, Rm. 7559, 1111 Constitution Avenue NW., Washington, DC 20224. Phone: 202–317–6851 (not a toll-free number). Email address: [PublicLiaison@irs.gov](mailto:PublicLiaison@irs.gov).

**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 a public meeting of the IRPAC will be held on Wednesday, December 11, 2013 from 9:00 a.m. to 12:00 p.m. at Embassy Suites Washington DC, 1250 22nd Street NW., Washington, DC 20037.

Report recommendations on issues that may be discussed include: Cost Basis Reporting; *De minimis* Threshold for Form 1099 Corrections; Employer and Insurer Reporting Under the Patient Protection and Affordable Care Act; Foreign Account Tax Compliance Act; Notice 2013–43; Treatment of Expiring Chapter 3 Documentation; Electronic Transmission of Tax documentation; Presumption Rules for Certain Exempt Recipients; Treatment of Foreign Branches Located in Intergovernmental Agreement Countries; Reason to Know Standards Under Chapters 3 and 4; Coordinated Account System Rules; New Forms W–8, W–9, 1042 and 1042–S; Reporting Obligations With Respect to Foreign Investment Funds; Erroneous 1099–MISC Reporting; Form W–9 and

Instructions—Revision; Business Master File (BMF)—additional addresses; Missing TINS for Employer and Insurer Reporting; Minimum Essential Coverage, Premium Tax Credit Educational Materials; Employer Reporting of Purchase Price Discount for Qualifying Dispositions in Employee Stock Purchase Plans; Expand Eligibility to Use the Taxpayer Identification Number (TIN) Matching Program to Improve the Accuracy of Information Reporting; IRC § 6050W and Form 1099–K Reporting; Taxpayer Identification Number (TIN) Truncation; Stripped Tax Credits; Form 1098–T; Form 8300; Withholding and Reporting on Payments for Freight, Shipping and Other Transportation Expenses under IRC § 1441 and § 1442; Revenue Procedure 95–48, and Third-Party Sick Pay Reporting. Last minute agenda changes may preclude advance notice. Due to limited seating and security requirements, please call or email Caryl Grant to confirm your attendance. Ms. Grant can be reached at 202–317–6851 or [PublicLiaison@irs.gov](mailto:PublicLiaison@irs.gov). Should you wish the IRPAC to consider a written statement, please call 202–317–6851, or write to: Internal Revenue Service, Office of National Public Liaison, CL:NPL:SRM, Room 7559, 1111 Constitution Avenue NW., Washington, DC 20224 or email: [PublicLiaison@irs.gov](mailto:PublicLiaison@irs.gov).

November 18, 2013.

**John Lipold,**

*Designated Federal Official, Branch Chief,  
National Public Liaison.*

[FR Doc. 2013–28140 Filed 11–21–13; 8:45 am]

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## DEPARTMENT OF VETERANS AFFAIRS

#### Clinical Science Research and Development Service Cooperative Studies; Scientific Evaluation Committee; Notice of Meeting

The Department of Veterans Affairs gives notice under the Federal Advisory Committee Act, 5 U.S.C. App. 2, that the Clinical Science Research and Development Service Cooperative Studies Scientific Evaluation Committee will hold a meeting on December 12,

2013, at the American Association of Airport Executives, 601 Madison Street, Alexandria, VA. The meeting is scheduled to begin at 8:30 a.m. and end at 3 p.m.

The Committee advises the Chief Research and Development Officer through the Director of the Clinical Science Research and Development Service on the relevance and feasibility of proposed projects and the scientific validity and propriety of technical details, including protection of human subjects.

The session will be open to the public for approximately 30 minutes at the start of the meeting for the discussion of administrative matters and the general status of the program. The remaining portion of the meeting will be closed to the public for the Committee's review, discussion, and evaluation of research and development applications.

During the closed portion of the meeting, discussions and recommendations will deal with qualifications of personnel conducting the studies, staff and consultant critiques of research proposals and similar documents, and the medical records of patients who are study subjects, the disclosure of which would constitute a clearly unwarranted invasion of personal privacy. As provided by section 10(d) of Public Law 92–463, as amended, closing portions of this meeting is in accordance with 5 U.S.C. 552b(c)(6) and (c)(9)(B).

No oral comments will be accepted from the public for the open portion of the meeting. Those who plan to attend or wish additional information should contact Dr. Grant Huang, Acting Director, Cooperative Studies Program (10P9CS), Department of Veterans Affairs, 810 Vermont Avenue NW., Washington, DC 20420, at (202) 443–5700 or by email at [grant.huang@va.gov](mailto:grant.huang@va.gov). Written comments may be submitted to Dr. Huang at the same address and email.

Dated: November 19, 2013.

**Jeffrey M. Martin,**

*Program Manager, Regulation Policy and Management, Office of the General Counsel.*

[FR Doc. 2013–28064 Filed 11–21–13; 8:45 am]

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