

technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide the requested information. Currently, the IRS is seeking comments concerning the following forms, and reporting and record-keeping requirements:

*Title:* Below-Market Loans.

*OMB Number:* 1545–0913.

*Regulation Project Number:* TD 8045 Below-Market Loans.

*Abstract:* Internal Revenue Code section 7872 re-characterizes a below-market loan as a market rate loan and an additional transfer by the lender to the borrower equal to the amount of imputed interest. The regulation requires both the lender and the borrower to attach a statement to their respective income tax returns for years in which they have imputed income or claim imputed deductions under Code section 7872.

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

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

*Affected Public:* Individuals or households, and business or other for-profit organizations.

*Estimated Number of Respondents:* 1,926,888.

*Estimated Time per Respondent:* 15 min.

*Estimated Total Annual Burden Hours:* 481,722.

*Title:* Notice of Income Donated Intellectual Property.

*OMB Number:* 1545–1962.

*Form Number:* Form 8899.

*Abstract:* Form 8899 is filed by charitable org. receiving donations of intellectual property if the donor provides timely notice. The initial deduction is limited to the donor's basis; additional deductions are allowed to the extent of income from the property, reducing excessive deductions.

*Current Actions:* There is no change in the paperwork burden previously approved by OMB. This form is being submitted for renewal purposes only.

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

*Affected Public:* Business or other for-profit, and not-for-profit institutions.

*Estimated Number of Respondents:* 1,000.

*Estimated Time per Respondent:* 5 hrs. 26 min.

*Estimated Total Annual Burden Hours:* 5,430.

*Titles:* Taxpayer Advocacy Panel (TAP) Membership Application; Taxpayer Advocacy Panel Tax Check Waiver.

*OMB Number:* 1545–1788.

*Form Numbers:* 13013, 13013–D.

*Abstract:* Form 13013, Taxpayer Advocacy Panel (TAP) Membership Application, is used as an application to volunteer to serve on the Taxpayer Advocacy Panel (TAP), an advisory panel to the Internal Revenue Service. The TAP application is necessary for the purpose of recruiting perspective members to voluntarily participate on the Taxpayer Advocacy Panel for the Internal Revenue Service. It is necessary to gather information to rank applicants as well as to balance the panels demographically.

*Abstract:* Form 13013–D, Taxpayer Advocacy Panel Tax Check Waiver, is used by new and continuing members of IRS Advisory Committees/Councils who are required to undergo a tax compliance check as a condition of membership. The tax check waiver authorizes the Government Liaison Disclosure analysts to provide the results to the appropriate IRS officials.

*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:* Individuals.

*Estimated Number of Respondents:* 800.

*Estimated Total Annual Burden Hours:* 578.

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.

Dated: March 9, 2015.

**Christie A. Preston,**

*IRS Reports Clearance Officer.*

[FR Doc. 2015–06002 Filed 3–16–15; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 4419

**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, Pub. L. 104–13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 4419, Application for Filing Information Returns Electronically (FIRE).

**DATES:** Written comments should be received on or before May 18, 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 LaNita Van Dyke at Internal Revenue Service, Room 6517, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet at [LaNita.VanDyke@irs.gov](mailto:LaNita.VanDyke@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Application for Filing Information Returns Electronically (FIRE).

*OMB Number:* 1545–0387.

*Form Number:* 4419.

*Abstract:* Under section 6011(e)(2)(a) of the Internal Revenue Code, any person, including corporations, partnerships, individuals, estates and trusts, who is required to file 250 or more information returns must file such returns magnetically or electronically. Payers required to file on magnetic media or electronically must complete Form 4419 to receive authorization to file.

*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:* Business or other for-profit organizations, non-profit institutions, and Federal, State, local or tribal governments.

*Estimated Number of Respondents:* 15,000.

*Estimated Number of Respondents:* 26 minutes.

*Estimated Total Annual Burden Hours:* 6,500.

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: March 10, 2015.

**Christie Preston,**

*IRS Reports Clearance Officer.*

[FR Doc. 2015-06070 Filed 3-16-15; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Recruitment Notice for the Taxpayer Advocacy Panel; Correction

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

**ACTION:** Notice; correction.

**SUMMARY:** In the *Federal Register* notice that was originally published on March 9, 2015, (80 FR 12549) the application period is incorrect. The application period should be from March 9, 2015, through April 20, 2015. Notice of Open Season for Recruitment of IRS Taxpayer Advocacy Panel (TAP) Members.

**DATES:** March 9, 2015, through April 20, 2015.

**FOR FURTHER INFORMATION CONTACT:** Lisa Billups at 214-413-6523 (not a toll-free call)

**SUPPLEMENTARY INFORMATION:** Notice is hereby given that the Department of the Treasury and the Internal Revenue Service (IRS) are inviting individuals to help improve the nation's tax agency by applying to be members of the Taxpayer

Advocacy Panel (TAP). The mission of the TAP is to listen to taxpayers, identify issues that affect taxpayers, and make suggestions for improving IRS service and customer satisfaction. The TAP serves as an advisory body to the Secretary of the Treasury, the Commissioner of Internal Revenue, and the National Taxpayer Advocate. TAP members will participate in subcommittees that channel their feedback to the IRS through the Panel's parent committee.

The IRS is seeking applicants who have an interest in good government, a personal commitment to volunteer approximately 200 to 300 hours a year, and a desire to help improve IRS customer service. To the extent possible, the TAP Director will ensure that TAP membership is balanced and represents a cross-section of the taxpaying public with at least one member from each state, the District of Columbia and Puerto Rico, in addition to one member abroad representing international taxpayers. Potential candidates must be U.S. citizens and must pass an IRS tax compliance check and a Federal Bureau of Investigation background investigation. Federally-registered lobbyists cannot be members of the TAP.

TAP members are a diverse group of citizens who represent the interests of taxpayers from their respective geographic locations, as well as taxpayers as a whole, by providing feedback from a taxpayer's perspective on ways to improve IRS customer service and administration of the federal tax system, and by identifying grassroots taxpayer issues. Members should have good communication skills and be able to speak with taxpayers about the TAP and TAP activities, while clearly distinguishing between TAP positions and their personal viewpoints.

Interested applicants should visit the TAP Web site at [www.improveirs.org](http://www.improveirs.org) for more information about the TAP. To complete an application, visit [www.usajobs.gov](http://www.usajobs.gov). The opening date for submitting applications is March 9, 2015, and the deadline for submitting applications is April 20, 2015. Interviews may be held. The Department of the Treasury will review the recommended candidates and make final selections. New TAP members will serve a three-year term starting in December 2015. (Note: highly-ranked applicants not selected as members may be placed on a roster of alternates who will be eligible to fill future vacancies that may occur on the Panel.)

Interested applicants can call the TAP toll-free number, 1-888-912-1227, if they have general questions about TAP

membership or the application process. Questions regarding the selection of TAP members may be directed to Lisa Billups, Taxpayer Advocacy Panel, Internal Revenue Service, 1111 Constitution Avenue NW., TA:TAP Room 1509, Washington, DC 20224, or 214-413-6523 (not a toll-free call).

Dated: March 11, 2015.

**Otis Simpson,**

*Acting Director, Taxpayer Advocacy Panel.*

[FR Doc. 2015-05999 Filed 3-16-15; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request

**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 guidance regarding the treatment of certain contingent payment debt instructions with one or more payments that are denominated in, or determined by reference to, a nonfunctional currency.

**DATES:** Written comments should be received on or before May 18, 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 Sara Covington, at Internal Revenue Service, room 6129, 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:* Guidance Regarding the Treatment of Certain Contingent Payment Debt Instructions with one or more Payments that are Denominated in, or Determined by Reference to, a Nonfunctional Currency.

*OMB Number:* 1545-1831.