

Number: The Financial Management Service (FMS) and the Bureau of Public Debt (BPD) have consolidated to become the Bureau of the Fiscal Service (Fiscal Service). Information collection requests previously held separately by FMS and BPD will now be identified by a 1530 prefix, designating Fiscal Service.

Form Number: SF-1055.

Abstract: The information is required to determine who is entitled to funds of a deceased Postal Savings depositor or deceased award holder. The form properly completed with supporting documents enables the Judgement Fund Branch to decide who is legally entitled to payment.

Current Actions: Extension of a currently approved collection.

Type of Review: Regular.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 400.

Estimated Time per Respondent: 27 minutes.

Estimated Total Annual Burden Hours: 180.

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.

Dated: July 21, 2015.

Bruce A. Sharp,
Bureau Clearance Officer.

[FR Doc. 2015-18195 Filed 7-23-15; 8:45 am]

BILLING CODE 4810-AS-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Taxpayer Advocacy Panel Meeting Cancellation

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of meeting cancellation.

SUMMARY: Notice is hereby given of the cancellation of the open meeting of the Taxpayer Advocacy Panel Joint Committee scheduled for Wednesday, July 29, 2015, at 1:00 p.m. Eastern Time via teleconference, which was originally published in the **Federal Register** on June 5, 2015, (Volume 80, Number 108, Page 32205).

The meeting is cancelled pending face-to-face meeting in August 2015.

FOR FURTHER INFORMATION CONTACT: Lisa Billups at 1-888-912-1227 or 214-413-6523.

Dated: July 20, 2015.

Sheila Andrews,

Director, Taxpayer Advocacy Panel.

[FR Doc. 2015-18116 Filed 7-23-15; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Art Advisory Panel—Notice of Availability of Report of 2014 Closed Meetings

AGENCY: Internal Revenue Service, Treasury.

ACTION: Notice.

SUMMARY: Pursuant to 5 U.S.C. App. 2, section 10(d), of the Federal Advisory Committee Act, and 5 U.S.C. 552b, of the Government in the Sunshine Act, a report summarizing the closed meeting activities of the Art Advisory Panel during Fiscal Year 2014 has been prepared. A copy of this report has been filed with the Assistant Secretary for Management of the Department of the Treasury.

DATES: *Effective Date:* This notice is effective *July 24, 2015*.

ADDRESSES: The report is available for public inspection and requests for copies should be addressed to: Internal Revenue Service, Freedom of Information Reading Room, Room 1621, 1111 Constitution Avenue NW., Washington, DC 20224, Telephone number (202) 622-5164 (not a toll free number). The report is also available at www.irs.gov.

FOR FURTHER INFORMATION CONTACT: Maricarmen R. Cuello, AP:SO:AAS, Internal Revenue Service/Appeals, 51 SW. 1st Avenue, Room 1014, Miami, FL 33130, telephone (305) 982-5364 (not a toll free telephone number).

SUPPLEMENTARY INFORMATION: It has been determined that this document is not a major rule as defined in E.O. 12291 and that a regulatory impact analysis therefore, is not required. Neither does this document constitute a rule subject

to the Regulatory Flexibility Act (5 U.S.C. chapter 6).

Kirsten B. Wielobob,
Chief, Appeals.

The Art Advisory Panel of the Commissioner of Internal Revenue

Annual Summary Report for Fiscal Year 2014 (Closed meeting activity)

Overview

Created in 1968, the Art Advisory Panel of the Commissioner of Internal Revenue (the Panel) provides advice and makes recommendations to the Art Appraisal Services (AAS) unit in the Office of Appeals for the Internal Revenue Service (IRS). Chartered under the Federal Advisory Committee Act (FACA), the Panel helps the IRS review and evaluate the acceptability of tangible personal property appraisals taxpayers submit to support the fair market value claimed on the wide range of works of art involved in income, estate, and gift tax returns.

When a tax return selected for audit includes an appraisal of a single work of art or cultural property valued at \$50,000 or more, the IRS examining agent or appeals officer must refer the case to AAS for possible referral to the Panel, unless a specific exception exists. The AAS staff supports and coordinates the Panel meetings, while the AAS appraisers independently review taxpayers' appraisals for art works not referred to the Panel.

The Panel provides essential information to help foster voluntary compliance. The information and recommendations play an important role in the IRS's efforts to cost-effectively address the potentially high abuse area of art valuation. The panelists provide information, advice, and insight into the world of art which cannot be obtained effectively from within the IRS. The Panel does not duplicate work performed in the IRS. The AAS appraisers review appraisals by researching publicly available information; the Panel provides additional knowledge of private sales based on their personal experience as dealers, scholars, and museum curators, and from information obtained from other members of their relatively small industry. The panelists' knowledge is particularly beneficial when questions exist about the authenticity or condition of works of art.

Art Appraisal Services takes steps to ensure objectivity and taxpayer privacy. Information provided to the panelists does not include the taxpayer's name, the type of tax, the tax consequences of any adjustments to the value, or who did the appraisal. To minimize the possibility that panelists recognize a taxpayer's entire collection, the art works are usually discussed in alphabetical order by artist or, in the case of decorative art, by object type. If there is a conflict of interest with a panelist and a work of art under review, the panelist does not participate in the discussion and is excused from that portion of the meeting.

Before Panel meetings, AAS appraisers send photographs and written materials to the panelists about the works of art under

review. The materials include information from the taxpayer's appraisal, such as size, medium, physical condition, provenance, any comparable sales, and appraised value, and the AAS appraiser's own research, including available information on public and private sales of relevant art work.

During their meetings, the panelists review the information provided, along with the research and findings of both the panelists and AAS appraisers. After discussing each item individually, the panel reaches consensus on its value. Panel discussions are lively and serious. Despite the different perspectives of dealers, museum curators, and scholars, substantial disagreements are rare. When disagreements happen, they generally result from insufficient information. In these cases, the panelists may recommend additional research, such as inspecting the property or consulting with additional experts, before making a recommendation as to value. Once the AAS appraiser completes the additional work, the item may be brought up for review at a subsequent Panel meeting.

The Panel's recommendations are advisory. The AAS staff reviews all of the Panel's recommendations, which become the position of the IRS only with AAS concurrence. In Fiscal Year 2014, AAS adopted in full 90% of the Panel's recommendations and adopted the rest in part.

The AAS staff provides written reports or memos to the requesting IRS office, with a copy for the taxpayer, outlining the Panel's recommendations for any adjustments to fair market value with all supporting evidence.

Taxpayers may request reconsideration of an adjusted claimed value only if they provide new information or probative evidence. The AAS staff may submit such information to the Panel for reconsideration at a subsequent meeting.

Panel Leadership

The Director, Art Appraisal Services serves as the Panel Chair and Designated Federal Officer (DFO) for FACA purposes.

Panel Sub-Committees

The DFO has the authority to create subcommittees or workgroups.

Subcommittees may be established for any purpose consistent with the Panel's charter, and are comprised of Panel members. There are currently two subcommittees: the Fine Arts Panel, which reviews items such as paintings, sculpture, watercolors, prints, and drawings; and the Decorative Arts Panel, which reviews items such as antique furniture, decorative art, ceramics, textiles, carpets, and silver.

Meetings

The Panel generally meets once or twice a year in each subcommittee area. Panel meetings are closed to the public since all portions of the meetings concern matters that are exempted from disclosure under the provisions of section 552b(c)(3), (4), (6) and (7) of Title 5 of the U.S. Code. This determination, which is consistent with section 10(d) of the Federal Advisory Committee Act, as amended (5 U.S.C. App. 2), is necessary to protect the confidentiality of tax returns and return information as required by Internal Revenue Code § 6103.

The meetings held during this reporting period included:

Type	Date	Location
Fine Arts	April 16, 2014	New York, NY.
Fine Arts	September 11, 2014	Washington, DC.

The Decorative Arts Panel did not meet in Fiscal Year 2014.

Summary of Panel Recommendations

During Fiscal Year 2014, the Panel reviewed 315 items with an aggregate taxpayer valuation of \$250,800,500 on 54 taxpayer cases under examination. The average claimed value of a charitable contribution item was \$634,000; the average

claimed value for an estate and gift item was \$799,341.

The Panel recommended accepting 38 percent and adjusting 62 percent of the appraisals it reviewed. On the adjusted items, the Panel recommended total net adjustments of \$55,706,000 in estate and gift tax appraisals, a 23 percent increase. Net adjustments for charitable contributions totaled \$2,077,000, a 55 percent reduction.

The Panel reconsidered seven items in three taxpayer cases originally valued at \$13,235,000 by the taxpayers and \$18,300,000 by the Panel. After reviewing the additional information, the Panel revised their recommendations to \$17,300,000. The items from these three taxpayer cases are not included in the information above or that follows.

Comprehensive Recommendations Report

Type of tax	Number of items	T/P claimed value	Type of adjustment	Panel recommendation	Net change (panel less claimed value)
Estate	70	\$32,275,000	No Change	\$32,275,000	\$0
			Increase	66,839,000	30,582,000
			Decrease	10,308,500	(7,898,500)
Gift	50	42,935,000	No Change	42,935,000	0
			Increase	113,730,000	47,467,500
			Decrease	36,615,000	(14,445,000)
Charitable Contribution	6	3,804,000	ALL	1,727,000	(2,077,000)
			Totals	304,429,500	53,629,000
Items Adjusted	194	250,800,500	53,629,000

Art Advisory Panel of the Commissioner of Internal Revenue 2014

- Ms. Stephanie Barron Senior Curator of Modern Art, Los Angeles County Museum of Art, Los Angeles, CA
- Mr. Douglas Baxter* President, The Pace Gallery, New York, NY
- Mr. Leon Dalva Dalva Brothers, Inc., New York, NY
- Ms. Alice Duncan Director, Gerald Peters Gallery, New York, NY
- Mr. Michael Findlay Director, Acquavella Galleries, Inc., New York, NY

- Mr. Brock Jobe Professor of American Decorative Arts, Winterthur Museum, Winterthur, DE
- Mr. Christian Jussel Independent Scholar/ Art Adviser, New York, NY
- Ms. Rebecca Lawton Curator of Paintings and Sculpture, Amon Carter Museum, Fort Worth, TX
- Ms. Barbara Mathes Barbara Mathes Gallery, New York, NY
- Ms. Nancy McClelland McClelland + Rachen, New York, NY

- Ms. Susan Menconi Partner, Menconi & Schoelkopf Fine Art, New York, NY
- Mr. Howard Rehs Director, Rehs Galleries, Inc., New York, NY
- Mr. James L. Reinish Principal, James Reinish & Associates, Inc., New York, NY
- Mr. Joseph Rishel The Gisela and Dennis Alter Senior Curator of European Painting before 1900, and John G Johnson Collection, Philadelphia Museum of Art, Philadelphia, PA

Dr. Andrew Robison Mellon Senior Curator of Prints and Drawings, National Gallery of Art, Washington, DC

Mr. Louis Stern Louis Stern Fine Arts Inc., Los Angeles, CA

Dr. Scott Schaefer** Senior Curator of Paintings, J. Paul Getty Museum, Los Angeles, CA

Mr. David Tunick President, David Tunick, Inc., New York, NY

* Resigned in January 2015

** Changed employers and subsequently resigned in January 2015

[FR Doc. 2015-18115 Filed 7-23-15; 8:45 am]

BILLING CODE 4830-01-P

U.S.-CHINA ECONOMIC AND SECURITY REVIEW COMMISSION

Notice of Open Meetings To Prepare the 2015 Annual Report to Congress; Advisory Committee: U.S.-China Economic and Security Review Commission; Correction

AGENCY: U.S.-China Economic and Security Review Commission.

ACTION: Notice; date change.

SUMMARY: The U.S.-China Commission published a document in the **Federal Register** on June 15, 2015, concerning notice of open meetings to be held in Washington, DC to review and edit drafts of the 2015 Annual Report to Congress. The document contained a meeting date that has changed.

FOR FURTHER INFORMATION CONTACT: Rickisha Berrien-Lopez, 202-624-1454.

Correction:

In the **Federal Register** of July 15, 2015, in FR Doc. 2015-14456 on page 34199, in the third column, correct the "Dates, Times, and Room Locations" caption to read:

- Wednesday, July 8, 2015 (9:00 a.m. to 5:00 p.m.). May continue to Thursday, July 9 if necessary—Room 231.
- Tuesday, August 11, 2015 (9:00 a.m. to 5:00 p.m.). May continue to Wednesday, August 12 if necessary—Room 231.
- Wednesday, September 16, 2015 (9:00 a.m. to 5:00 p.m.). May continue to Thursday, September 17 if necessary—Room 231.
- Wednesday, October 07, 2015 (9:00 a.m. to 5:00 p.m.) May continue to Thursday, October 08 if necessary—Room 231.

Dated: July 21, 2015.

Michael Danis,

Executive Director, U.S.-China Economic and Security Review Commission.

[FR Doc. 2015-18238 Filed 7-23-15; 8:45 am]

BILLING CODE 1137-00-P

DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0577]

Proposed Information Collection (Award Attachment for Certain Children With Disabilities Born of Vietnam and Certain Korea Service Veterans) Activity; Comment Request

AGENCY: Veterans Benefits Administration, Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: The Veterans Benefits Administration (VBA), Department of Veterans Affairs (VA), is announcing an opportunity for public comment on the proposed collection of certain information by the agency. Under the Paperwork Reduction Act (PRA) of 1995, Federal agencies are required to publish notice in the **Federal Register** concerning each proposed collection of information, including each proposed revision of a currently approved collection, and allow 60 days for public comment in response to the notice.

VA Form 21-0307 is used to provide children who have Spina Bifida or other certain birth defects with information about VA health care and vocational training and gives the steps they must take to apply for such benefits.

DATES: Written comments and recommendations on the proposed collection of information should be received on or before September 22, 2015.

ADDRESSES: Submit written comments on the collection of information through Federal Docket Management System (FDMS) at www.Regulations.gov or to Nancy J. Kessinger, Veterans Benefits Administration (20M33), Department of Veterans Affairs, 810 Vermont Avenue NW., Washington, DC 20420 or email to nancy.kessinger@va.gov. Please refer to "OMB Control No. 2900-0577" in any correspondence. During the comment period, comments may be viewed online through the FDMS.

FOR FURTHER INFORMATION CONTACT: Nancy J. Kessinger at (202) 632-8924 or FAX (202) 632-8925.

SUPPLEMENTARY INFORMATION: Under the PRA of 1995 (Pub. L. 104-13; 44 U.S.C. 3501-21), Federal agencies must obtain approval from the Office of Management and Budget (OMB) for each collection of information they conduct or sponsor. This request for comment is being made pursuant to section 3506(c)(2)(A) of the PRA.

With respect to the following collection of information, VBA invites comments on: (1) Whether the proposed

collection of information is necessary for the proper performance of VBA's functions, including whether the information will have practical utility; (2) the accuracy of VBA's estimate of the burden of the proposed collection of information; (3) ways to enhance the quality, utility, and clarity of the information to be collected; and (4) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or the use of other forms of information technology.

Title: Award Attachment for Certain Children with Disabilities Born of Vietnam and Certain Korea Service Veterans (VA Form 21-0307).

OMB Control Number: 2900-0577.

Type of Review: Revision of a currently approved collection.

Abstract: VA Form 21-0307 provides information to a child of a Vietnam Veteran with Spina Bifida or certain birth defects to inform them of potential entitlement to VA health care benefits and vocational training programs. Without the information provided on this form, potentially eligible children would not be able to apply for these benefits and VA could not authorize them.

Affected Public: Individuals or households.

Estimated Annual Burden: 19 hours.

Estimated Average Burden per Respondent: 15 minutes.

Frequency of Response: One time.

Estimated Number of Respondents: 75.

By direction of the Secretary.

Kathleen M. Manwell,

Program Analyst, VA Privacy Service, Office of Privacy and Records Management, Department of Veterans Affairs.

[FR Doc. 2015-18165 Filed 7-23-15; 8:45 am]

BILLING CODE 8320-01-P

DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-NEW]

Proposed Information Collection: Patient Aligned Care Team (PACT) Evaluating Peer Notifications To Improve Statin Medication Adherence Among Patients With Coronary Artery Disease

ACTIVITY: Under OMB Review.

AGENCY: Veterans Health Administration, Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: The Veterans Health Administration (VHA), Department of