

refinery property” as a deductible expense not chargeable to capital account. The taxpayer makes an election under section 179C by entering the amount of the deduction at the appropriate place on the taxpayer’s timely filed original federal income tax return for the taxable year in which the qualified refinery property is placed in service and by attaching a report specifying (a) the name and address of the refinery and (b) the production capacity requirement under which the refinery qualifies.

If the taxpayer making the expensing election described above is a cooperative described in section 1381, and one or more persons directly holding an ownership interest in the taxpayer are organizations described in section 1381, the taxpayer can elect to allocate all or a portion of the deduction allowable under section 179C to those persons. The allocation must be equal to the person’s ratable share of the total amount allocated, determined on the basis of the person’s ownership interest in the taxpayer/cooperative.

*Current Actions:* There is a change due to final regulations being adopted. However, the taxpayer burden has not changed.

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

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

*Estimated Number of Respondents:* 12.

*Estimated Time per Respondent:* 10 Hours.

*Estimated Total Annual Burden Hours:* 120.

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: July 16, 2014.

**R. Joseph Durbala,**

*IRS Reports Clearance Officer.*

[FR Doc. 2014-17751 Filed 7-25-14; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 8717 and Form 8717-A

**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 8717, User Fee for Employee Plan Determination Letter Request, and Form 8717-A, User Fee for Employee Plan Opinion or Advisory Letter Request.

**DATES:** Written comments should be received on or before September 26, 2014 to be assured of consideration.

**ADDRESSES:** Direct all written comments to R. Joseph Durbala, 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 Gerald J. Shields, LL.M., Internal Revenue Service, Room 6231, 1111 Constitution Avenue NW., Washington, DC 20224 or through the internet at [Gerald.J.Shields@irs.gov](mailto:Gerald.J.Shields@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Form 8717, User Fee for Employee Plan Determination Letter Request, and Form 8717-A, User Fee for Employee Plan Opinion or Advisory Letter Request.

*OMB Number:* 1545-1772.

*Form Number:* 8717 and 8717-A.

*Abstract:* The Omnibus Reconciliation Act of 1990 requires payment of a “user fee” with each application for a determination letter. Form 8717 and Form 8717-A were created to provide filers the means to make payment and indicate the type of request.

*Current Actions:* There are changes being made to the forms at this time, because the user fees were updated by Rev. Proc. 2014-8, 2014-1 I.R.B. 242, and are effective for applications filed on or after February 1, 2014. Form 8717 has been renamed, User Fee for Employee Plan Determination Letter Request. Information previously on Form 8717 relating to opinion or advisory letter requests for Volume Submitter and Master or Prototype plans has been deleted. This information may now be found on new Form 8717-A, User Fee for Employee Plan Opinion or Advisory Letter Request.

*Type of Review:* Revision and extension of a currently approved collection.

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

*Estimated Number of Responses:* 39,000.

*Estimated Time per Response:* 11 Hours, 24 minutes.

*Estimated Total Annual Burden Hours:* 445,770.

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: July 16, 2014.

**R. Joseph Durbala,**

*IRS Reports Clearance Officer.*

[FR Doc. 2014-17752 Filed 7-25-14; 8:45 am]

**BILLING CODE 4830-01-P**

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Art Advisory Panel—Notice of Closed Meeting

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

**ACTION:** Notice of Closed Meeting of Art Advisory Panel.

**SUMMARY:** Closed meeting of the Art Advisory Panel will be held in Washington, DC.

**DATES:** The meeting will be held September 11, 2014.

**ADDRESSES:** The closed meeting of the Art Advisory Panel will be held at 999 North Capitol Street NE., Washington, DC 20003.

**FOR FURTHER INFORMATION CONTACT:**

Ruth M. Vriend until August 1, 2014, or Gretchen Wolf, C:AP:SO:AAS, 1111 Constitution Ave. NW., Washington, DC 20224. Telephone (202) 317-8975 (not a toll free number).

**SUPPLEMENTARY INFORMATION:** Notice is hereby given pursuant to section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App., that a closed meeting of the Art Advisory

Panel will be held at 999 North Capitol Street NE., Washington, DC 20003.

The agenda will consist of the review and evaluation of the acceptability of fair market value appraisals of works of art involved in Federal income, estate, or gift tax returns. This will involve the discussion of material in individual tax returns made confidential by the provisions of 26 U.S.C. 6103.

A determination as required by section 10(d) of the Federal Advisory Committee Act has been made that this meeting is concerned with matters listed in section 552b(c)(3), (4), (6), and (7), of the Government in Sunshine Act and that the meeting will not be open to the public.

**Kirsten B. Wielobob,**

*Chief, Appeals.*

[FR Doc. 2014-17702 Filed 7-25-14; 8:45 am]

**BILLING CODE 4830-01-P**