

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Tax Counseling for the Elderly (TCE) Program Availability of Application Packages**

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

**ACTION:** Notice.

**SUMMARY:** This document provides notice of the availability of Application Packages for the 2018 Tax Counseling for the Elderly (TCE) Program.

**DATES:** Application instructions are available electronically from the IRS on May 1, 2017 by visiting: *IRS.gov* (key word search—"TCE") or through *Grants.gov*. The deadline for submitting an application package to the IRS for the Tax Counseling for the Elderly (TCE) Program is May 31, 2017. All applications must be submitted through *Grants.gov*.

**ADDRESSES:** Internal Revenue Service, Grant Program Office, 5000 Ellin Road, NCFB C4-110, SE:W:CAR:SPEC:FO:GPO, Lanham, Maryland 20706.

For additional information please contact the Grant Program Office via their email address at *tce.grant.office@irs.gov*.

**SUPPLEMENTARY INFORMATION:** Authority for the Tax Counseling for the Elderly (TCE) Program is contained in Section 163 of the Revenue Act of 1978, Public Law 95-600, (92 Stat.12810), November 6, 1978. Regulations were published in the **Federal Register** at 44 FR 72113 on December 13, 1979. Section 163 gives the IRS authority to enter into cooperative agreements with private or public non-profit agencies or organizations to establish a network of trained volunteers to provide free tax information and return preparation assistance to elderly individuals. Elderly individuals are defined as individuals age 60 and over at the close of their taxable year. Because applications are being solicited before the FY 2018 budget has been approved, cooperative agreements will be entered into subject to the appropriation of funds.

Dated: April 12, 2017.

**Mikki Betker,**

*Chief, Grant Program Office, IRS, Stakeholder Partnerships, Education & Communication.*

[FR Doc. 2017-08156 Filed 4-21-17; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Proposed Collection; Comment Request for Regulation Project**

**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.

Currently, the IRS is soliciting comments concerning, Re-characterizing Financing Arrangements Involving Fast-Pay Stock.

**DATES:** Written comments should be received on or before June 23, 2017 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Laurie Brimmer, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulation should be directed to Ralph Terry, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington DC 20224, through the Internet, at *Ralph.M.Terry@irs.gov* or call 202-317-5864 (not a toll free number).

**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: April 14, 2017.

**Laurie Brimmer,**

*Senior Tax Analyst.*

[FR Doc. 2017-08154 Filed 4-21-17; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF TREASURY****Internal Revenue Service****Internal Revenue Service Advisory Council (IRSAC); Nominations**

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

**ACTION:** Request for Nominations.

**SUMMARY:** The Internal Revenue Service (IRS) requests nominations of individuals to be considered for selection as members of the Internal Revenue Service Advisory Council (IRSAC). Nominations should describe and document the proposed member's qualification for IRSAC membership, including the applicant's knowledge of

Treasury Circular 230 regulations, the applicant's past and current affiliations, digital industry experience to include online services for tax professionals, experience working with software developers on tax-related applications, financial applications, software development and user experience design, and dealings with a particular tax segment of the community that he/she wishes to represent on the Council. Nominations will be accepted from qualified individuals and from professional and public interest groups that wish to have representatives on the IRSAC. The IRSAC is comprised of up to thirty-five (35) members. Nominations are currently being accepted for approximately nine appointments that will begin in January 2018. It is important that the IRSAC continue to represent a diverse taxpayer and stakeholder base. Accordingly, to maintain membership diversity, selection is based on the applicant's qualifications as well as areas of expertise, geographic diversity, major stakeholder representation and customer segments.

The IRSAC provides an organized public forum for IRS officials and representatives of the public to discuss relevant tax administration issues, and it advises the IRS on issues that have a substantive effect on federal tax administration. As an advisory body designed to focus on broad policy matters, the IRSAC reviews existing tax policy and/or recommends policies with respect to emerging tax administration issues. The IRSAC suggests operational improvements, offers constructive observations regarding current or proposed IRS policies, programs, and procedures and advises the IRS with respect to issues having a substantive effect on federal tax administration.

**DATES:** Written nominations will be accepted from April 27 through June 16, 2017.

**ADDRESSES:** Applications should be submitted to: Anna Millikan, IRS National Public Liaison Office, CL:NPL:P, Room 7559, 1111 Constitution Avenue NW., Washington, DC 20224, Attn: IRSAC Applications. Applications may also be submitted via fax to 855-811-8021. Applications are available on the IRS Web site at <https://www.irs.gov/pub/irs-pdf/f12339.pdf>

**FOR FURTHER INFORMATION CONTACT:** Anna Millikan at 202-317-6851 (not a toll-free number), or send an email to [publicliaison@irs.gov](mailto:publicliaison@irs.gov).

**SUPPLEMENTARY INFORMATION:** The IRSAC is authorized under the Federal Advisory Committee Act, Public Law 92-463. The first Advisory Group to the

Commissioner of Internal Revenue—or the Commissioner's Advisory Group ("CAG")—was established in 1953 as a "national policy and/or issue advisory committee." Renamed in 1998, the Internal Revenue Service Advisory Council (IRSAC) reflects the agency-wide scope of its focus as an advisory body to the entire agency. The IRSAC's primary purpose is to provide an organized public forum for senior IRS executives and representatives of the public to discuss relevant tax administration issues.

Conveying the public's perception of IRS activities, the IRSAC is comprised of individuals who bring substantial, disparate experience and diverse backgrounds on the Council's activities. Membership is balanced to include representation from the taxpaying public, the tax professional community, small and large businesses, international, wage and investment taxpayers, digital services sector and knowledge of Treasury Circular 230.

The IRSAC members are appointed by the Commissioner of the Internal Revenue Service with the concurrence of the Secretary of the Treasury to serve a three-year term. The IRSAC may form subcommittees (or subgroups) for any purpose consistent with its charter. These subcommittees must report directly to the IRSAC parent committee.

Members are not paid for their services. However, travel expenses for working sessions, public meetings and orientation sessions, such as airfare, per diem, and transportation to and from airports, train stations, etc., are reimbursed within prescribed federal travel limitations.

All applicants will be sent an acknowledgment of receipt. In accordance with the Department of Treasury Directive 21-03, a clearance process, including annual tax checks and a practitioner check with the IRS Office of Professional Responsibility, will be conducted. In addition, all applicants deemed "Best Qualified" shall undergo a Federal Bureau of Investigation (FBI) fingerprint check.

Equal opportunity practices will be followed for all appointments to the IRSAC in accordance with the Department of Treasury and IRS policies. The IRS has special interest in assuring that women and men, members of all races and national origins, and individuals with disabilities are adequately represented on advisory committees. Therefore, the IRS extends particular encouragement to nominations from such appropriately-qualified candidates.

Dated: April 11, 2017.

**John Lipold,**

*Designated Federal Official.*

[FR Doc. 2017-08157 Filed 4-21-17; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple IRS Information Collection Requests

**AGENCY:** Departmental Offices, U.S. Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** The Department of the Treasury will submit the following information collection request(s) to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on the collection(s) listed below.

**DATES:** Comments should be received on or before May 24, 2017 to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at [OIRA\\_Submission@OMB.EOP.gov](mailto:OIRA_Submission@OMB.EOP.gov) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8142, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** Copies of the submissions may be obtained by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622-0489, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

#### SUPPLEMENTARY INFORMATION:

##### Internal Revenue Service (IRS)

**Title:** Form 706-NA, United States Estate (and Generation-Skipping Transfer) Tax Return, Estate of nonresident not a citizen of the United States.

**OMB Control Number:** 1545-0531.

**Type of Review:** Extension without change of a currently approved collection.

**Abstract:** Under section 6018, executors must file estate tax returns for nonresident non-citizens that had property in the U.S. Executors use Form 706-NA for this purpose. IRS uses the