

*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: September 21, 2011.

**Yvette B. Lawrence,**

*IRS Reports Clearance Officer.*

[FR Doc. 2011-25340 Filed 9-30-11; 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, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). The IRS is soliciting comments concerning cooperative housing corporations.

**DATES:** Written comments should be received on or before December 2, 2011 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Yvette B. Lawrence, Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this regulation should be directed to Joel Goldberger, (202) 927-

9368, Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224 or through the internet ([Joel.P.Goldberger@irs.gov](mailto:Joel.P.Goldberger@irs.gov)).

#### SUPPLEMENTARY INFORMATION:

*Title:* Cooperative Housing Corporations.

*OMB Number:* 1545-1041.

*Regulation Project Number:* T.D. 8316.

*Abstract:* Section 1.216-1(d)(2) of this regulation allows cooperative housing corporations to make an election whereby the amounts of mortgage interest and/or real estate taxes allocated to tenant-stockholders of the corporation will be based on a reasonable estimate of the actual costs attributable to each tenant-stockholder based on the number of shares held in the corporation.

*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:* 2,500.

*Estimated Time per Respondent:* 15 minutes.

*Estimated Total Annual Burden Hours:* 625.

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: September 17, 2011.

**Yvette B. Lawrence,**

*IRS Reports Clearance Officer.*

[FR Doc. 2011-25343 Filed 9-30-11; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### [Third-Party Disclosure in IRS Regulations]

#### 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, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). The IRS is soliciting comments concerning third-party disclosure requirements in IRS regulations.

**DATES:** Written comments should be received on or before December 2, 2011 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Yvette B. 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 regulations should be directed to Joel Goldberger, at (202) 927-9368, or at Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the Internet, at [Joel.P.Goldberger@irs.gov](mailto:Joel.P.Goldberger@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Third-Party Disclosure requirements in IRS Regulations.

*OMB Number:* 1545-1466.

*Abstract:* These existing regulations contain third-party disclosure requirements that are subject to the Paperwork Reduction Act of 1995.

*Current Actions:* There are no changes being made to these regulations at this time.

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

*Affected Public:* Individuals or households, business or other for-profit organizations, and not-for-profit institutions.

*Estimated Number of Responses:* 307,064,630.

*Estimated Time per Respondent:* Varies.

*Estimated Total Annual Burden Hours:* 68,885,183.

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: September 21, 2011.

**Yvette B. Lawrence,**

*IRS Reports Clearance Officer.*

[FR Doc. 2011-25341 Filed 9-30-11; 8:45 am]

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## 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, October 26, 2011.

**FOR FURTHER INFORMATION CONTACT:** Ms. Caryl Grant, National Public Liaison, CL:NPL:SRM, Rm. 7559, 1111 Constitution Avenue, NW., Washington, DC 20224. Phone: 202-927-3641 (not a toll-free number). E-mail address: \*[public\\_liaison@irs.gov](mailto:public_liaison@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, October 26, 2011 from 9 a.m. to 12 p.m. at the United States Access Board, 1331 F Street, NW., Washington, DC 20004. Report recommendations on issues that may be discussed include: Foreign Account Tax Compliance Act, § 6050W information reporting of payments made in settlement of payment card and third party network transactions and Form 1099-K, information regarding non-resident alien taxation and tax reporting, withholding tax issues, identity theft, tax credit bonds, Affordable Care Act—employer and insurer reporting, tip income reporting compliance and enforcement efforts, employer identification numbers for retirement plans, Form 1099-R reporting and withholding guidance for certain installment payments, Form 1099 instructions, taxpayer identification number masking on payee 1099s, Form 1099-B modifications, business master file address change procedures, program problems encountered by foreign artists when applying for U.S. social security numbers, withholding and reporting on payments for freight, shipping, and other transportation expenses, changes to Publication 3908, gaming tax law and Bank Secrecy Act issues for Indian tribal governments, Form 5500EZ, erroneous claims for itemized deductions for unreimbursed business expenses, and fringe benefit information. Last minute agenda changes may preclude advance notice. Due to limited seating and security requirements, please call or e-mail Caryl Grant to confirm your attendance. Ms. Grant can be reached at 202-927-3641 or \*[public\\_liaison@irs.gov](mailto:public_liaison@irs.gov). Should you wish the IRPAC to consider a written statement, please call 202-927-3641, or write to: Internal Revenue Service, Office of National Public Liaison, CL:NPL:SRM, Room 7559, 1111 Constitution Avenue, NW., Washington, DC 20224 or e-mail: \*[public\\_liaison@irs.gov](mailto:public_liaison@irs.gov).

Dated: September 23, 2011.

**Candice Cromling,**

*Director, National Public Liaison.*

[FR Doc. 2011-25342 Filed 9-30-11; 8:45 am]

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## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0670]

### Proposed Information Collection (Fiduciary Statement in Support of Appointment) 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 extension of currently approved collection, and allow 60 days for public comment in response to the notice. This notice solicits comments for information needed to determine a claimant's qualification as a fiduciary.

**DATES:** Written comments and recommendations on the proposed collection of information should be received on or before December 2, 2011.

**ADDRESSES:** Submit written comments on the collection of information through <http://www.Regulations.gov> or to Nancy J. Kessinger, Veterans Benefits Administration (20M33), Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420 or e-mail to [nancy.kessinger@va.gov](mailto:nancy.kessinger@va.gov). Please refer to "OMB Control No. 2900-0670" in any correspondence. During the comment period, comments may be viewed online through the Federal Docket Management System (FDMS) at <http://www.Regulations.gov>.

**FOR FURTHER INFORMATION CONTACT:** Nancy J. Kessinger at (202) 461-9769 or fax (202) 275-5947.

**SUPPLEMENTARY INFORMATION:** Under the PRA of 1995 (Pub. L. 104-13; 44 U.S.C. 3501-3521), 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.