

*Estimated Number of Annual Respondents:* 80,000.

*Estimated Annual Burden Hours:* 6,936,420.

*Reason for Change:* The Internal Revenue Service is introducing an “EZ” version of the Form 1023 as an alternative in applying for recognition of exemption from federal income tax under section 501(c)(3). The Form 1023-EZ is a shorter, less burdensome version of the 25-page Form 1023, which may be used if an organization meets specific criteria, as identified in the instructions.

There is an overall increase in the estimated annual burden hours requested due to an increase in the number of respondents, as well as changes to the Form 1023 (as described in *IRS Notice 1382*). It is estimated that approximately 17 percent of the 80,000 respondents will apply using Form 1023-EZ, which will take 14 hours to complete (compared to 101 hours for the Form 1023).

**Dawn D. Wolfgang,**

*Treasury PRA Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Art Advisory Panel of the Commissioner of Internal Revenue

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

**ACTION:** Notice of determination of necessity for renewal of the Art Advisory Panel.

**SUMMARY:** It is in the public interest to continue the existence of the Art Advisory Panel. The current charter of the Art Advisory panel will be renewed for a period of two years.

**FOR FURTHER INFORMATION CONTACT:** Ruth Vriend, C:AP:SO:ART, 1111 Constitution Ave. NW., Washington, DC 20005, Telephone No. (202) 317-8853 (not a toll free number).

Pursuant to the Federal Advisory Committee Act, 5 U.S.C. App. (2000), the Commissioner of Internal Revenue announces the renewal of the following advisory committee:

*Title.* The Art Advisory Panel of the Commissioner of Internal Revenue.

*Purpose.* The Panel helps the Internal Revenue Service review and evaluate the acceptability of property appraisals submitted by taxpayers in support of the fair market value claimed on works of art involved in Federal Income, Estate or Gift taxes in accordance with sections

170, 2031, and 2512 of the Internal Revenue Code of 1986.

For the Panel to perform this function, Panel records and discussions must include tax return information.

Therefore, the Panel meetings will be closed to the public since all portions of the meetings will 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 in accordance with section 10(d) of the Federal Advisory Committee Act, is necessary to protect the confidentiality of tax returns and return information as required by section 6103 of the Internal Revenue code.

*Statement of Public Interest.* It is in the public interest to continue the existence of the Art Advisory Panel. The Secretary of Treasury, with the concurrence of the General Services Administration, has also approved renewal of the Panel. The membership of the Panel is balanced between museum directors and curators, art dealers and auction representatives to afford differing points of view in determining fair market value.

Authority for this Panel will expire two years from the date the Charter is approved by the Assistant Secretary for Management and filed with the appropriate congressional committees unless, prior to the expiration of its Charter, the Panel is renewed.

The Commissioner of Internal Revenue has determined that this document is not a major rule as defined in Executive Order 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).

**John A. Koskinen,**

*Commissioner of Internal Revenue.*

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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 New York, NY.

**DATES:** The meeting will be held April 16, 2014.

**ADDRESSES:** The closed meeting of the Art Advisory Panel will be held at 110 West 44th Street, New York, NY.

**FOR FURTHER INFORMATION CONTACT:** Ruth M. Vriend, C:AP:SO:AAS, 1111 Constitution Avenue NW., Washington, DC 20224. Telephone (202) 317-8853 (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 110 West 44th Street, New York, NY.

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.*

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## DEPARTMENT OF VETERANS AFFAIRS

### Special Medical Advisory Group; Notice of Meeting

The Department of Veterans Affairs (VA) gives notice under the Federal Advisory Committee Act, 5 U.S.C. App. 2, that the Special Medical Advisory Group will meet on May 1, 2014, in Room 830 at VA Central Office, 810 Vermont Avenue NW., Washington, DC, from 8:30 a.m. to 3 p.m. The meeting is open to the public.

The purpose of the Group is to advise the Secretary of Veterans Affairs and the Under Secretary for Health on the care and treatment of disabled Veterans, and other matters pertinent to the Department's Veterans Health Administration (VHA).

The agenda for the meeting will include discussions on Opioid Safety/Pain Management, Substance Use Disorders, State Prescription Drug Monitoring Programs, Academic Detailing, Interagency Collaboration Panel Discussion, Women Veterans Programs, Ethics Training for Special