

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 8846, Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips.

**DATES:** Written comments should be received on or before March 30, 2015 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Christie Preston, 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 LaNita Van Dyke, or at Internal Revenue Service, Room 6517, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet at [LaNita.VanDyke@irs.gov](mailto:LaNita.VanDyke@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips.

*OMB Number:* 1545–1414.

*Form Number:* 8846.

*Abstract:* Employers in food or beverage establishments where tipping is customary can claim an income tax credit for the amount of social security and Medicare taxes paid (employer's share) on tips employees reported, other than on tips used to meet the minimum wage requirement. Form 8846 is used by employers to claim the credit and by the IRS to verify that the credit is computed correctly.

*Current Actions:* Line 4, the 2014 Social Security maximum earnings amount has changed from \$113,700 to \$117,000. Notice 2013–72.

Line 6, "Part III" is added to the reference of Form 3800.

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

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

*Estimated Number of Respondents:* 37,200.

*Estimated Time Per Respondent:* 4 hr., 26 min.

*Estimated Total Annual Burden Hours:* 143,592.

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: January 20, 2015.

**Christie Preston,**

*IRS Reports Clearance Officer.*

[FR Doc. 2015–01483 Filed 1–27–15; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Open Meeting of the Taxpayer Advocacy Panel Notices and Correspondence Project Committee

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

**ACTION:** Notice of meeting.

**SUMMARY:** An open meeting of the Taxpayer Advocacy Panel Notices and Correspondence Project Committee will be conducted. The Taxpayer Advocacy Panel is soliciting public comments, ideas, and suggestions on improving customer service at the Internal Revenue Service.

**DATES:** The meeting will be held Thursday, February 12, 2015.

**FOR FURTHER INFORMATION CONTACT:** Theresa Singleton at 1–888–912–1227 or 202–317–3329.

**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 meeting of the Taxpayer

Advocacy Panel Notices and Correspondence Project Committee will be held Thursday, February 12, 2015, at 12 p.m. Eastern Time via teleconference. The public is invited to make oral comments or submit written statements for consideration. Due to limited conference lines, notification of intent to participate must be made with Theresa Singleton. For more information please contact: Theresa Singleton at 1–888–912–1227 or 202–317–3329, TAP Office, 1111 Constitution Avenue NW., Room 1509–National Office, Washington, DC 20224, or contact us at the Web site: <http://www.improveirs.org>.

The agenda will include a discussion on various letters, and other issues related to written communications from the IRS.

Dated: January 21, 2015.

**Otis Simpson,**

*Acting Director, Taxpayer Advocacy Panel.*

[FR Doc. 2015–01466 Filed 1–27–15; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Open Meeting of the Taxpayer Advocacy Panel Taxpayer Communications Project Committee

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

**ACTION:** Notice of meeting.

**SUMMARY:** An open meeting of the Taxpayer Advocacy Panel Taxpayer Communications Project Committee will be conducted. The Taxpayer Advocacy Panel is soliciting public comments, ideas, and suggestions on improving customer service at the Internal Revenue Service.

**DATES:** The meeting will be held Wednesday, February 11, 2015.

**FOR FURTHER INFORMATION CONTACT:** Lisa Billups at 1–888–912–1227 or (214) 413–6523.

**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 an open meeting of the Taxpayer Advocacy Panel Taxpayer Communications Project Committee will be held Wednesday, February 11, 2015, at 2:00 p.m. Eastern Time via teleconference. The public is invited to make oral comments or submit written statements for consideration. Due to limited conference lines, notification of intent to participate must be made with Lisa Billups. For more information

please contact: Lisa Billups at 1-888-912-1227 or 214-413-6523, or write TAP Office 1114 Commerce Street, Dallas, TX 75242-1021, or post comments to the Web site: <http://www.improveirs.org>.

The committee will be discussing various issues related to Taxpayer Communications and public input is welcome.

Dated: January 21, 2015.

**Otis Simpson,**

*Acting Director, Taxpayer Advocacy Panel.*

[FR Doc. 2015-01463 Filed 1-27-15; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Open meeting of the Taxpayer Advocacy Panel Taxpayer Assistance Center Improvements Project Committee

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

**ACTION:** Notice of meeting.

**SUMMARY:** An open meeting of the Taxpayer Advocacy Panel Taxpayer Assistance Center Improvements Project Committee will be conducted. The Taxpayer Advocacy Panel is soliciting public comments, ideas, and suggestions on improving customer service at the Internal Revenue Service.

**DATES:** The meeting will be held Wednesday, February 11, 2015.

**FOR FURTHER INFORMATION CONTACT:** Robin Owsley at 1-888-912-1227 or (317) 685-7627.

**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 meeting of the Taxpayer Advocacy Panel Taxpayer Assistance Center Improvements Project Committee will be held Wednesday, February 11, 2015, at 3:00 p.m. Eastern Time. The public is invited to make oral comments or submit written statements for consideration. Due to limited conference lines, notification of intent to participate must be made with Robin Owsley. For more information please contact: Robin Owsley at 1-888-912-1227 or (317) 685-7627 or write: TAP Office, 575 N. Pennsylvania, Indianapolis, IN 46204 or contact us at the Web site: <http://www.improveirs.org>.

The committee will be discussing various issues related to the Taxpayer Assistance Centers and public input is welcomed.

Dated: January 21, 2015.

**Otis Simpson,**

*Acting Director, Taxpayer Advocacy Panel.*

[FR Doc. 2015-01480 Filed 1-27-15; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### United States Mint

#### Notice of Stakeholder Meeting

**AGENCY:** United States Mint, Treasury.

**ACTION:** Notice of Stakeholder Meeting.

**SUMMARY:** Pursuant to the Coin Modernization, Oversight, and Continuity Act of 2010 (Pub. L. 111-302), the United States Mint announces its second stakeholder meeting. This meeting continues the dialogue concerning the Bureau's ongoing Research and Development of alternative metal compositions for circulating coinage. This opportunity is for interested members of businesses, industries, and agencies.

*Date:* Wednesday, March 18, 2015

*Time:* 10:30 a.m. to 4:30 p.m. (EDT)

*Location:* United States Mint; 801 Ninth Street NW., Washington, DC, 2nd floor

*Subject:* The purpose of this meeting is to invite individual members of stakeholder organizations to share their perspectives on how the United States Mint would validate the acceptance of alternative metal compositions presented in the most recent report to Congress prior to circulation. The alternative metal compositions include those with a similar electromagnetic signature (EMS) and weight characteristics that fall within the acceptable tolerance range of the United States Mint's current circulating coins as well as alternative metals with different EMS and weight characteristics than current circulating coins. This input will support the Secretary of the Treasury in understanding the balance of interests and impacts to the public, private industry stakeholders, and the Government. Conducting a second stakeholder meeting is one component of the United States Mint's continued outreach program to ensure to the greatest extent practicable, that any new coins work without interruption in existing coin acceptance equipment without modification and additional costs to industry stakeholders.

*Information:* Attendees are invited to the following link for a copy of the United States Mint's bi-annual report to Congress, December 2014. [http://www.usmint.gov/about\\_the\\_mint/?action=biennialreport](http://www.usmint.gov/about_the_mint/?action=biennialreport)

The report includes a production costs analysis, coin industry stakeholder feedback, the alternative metals study phase II technical report, and estimated costs of current and alternative metals.

**SUPPLEMENTARY INFORMATION:** Under the Coin Modernization, Oversight, and Continuity Act of 2010, in conducting research and development on circulating coins, the Secretary of the Treasury is required to consider:

(A) Factors relevant to the potential impact of any revisions to the composition of the material used in coin production on the current coinage material suppliers;

(B) Factors relevant to the ease of use and ability to co-circulate new coinage materials, including the effect on vending machines and commercial coin processing equipment and making certain, to the greatest extent practicable, that any new coins work without interruption in existing coin acceptance equipment without modification; and

(C) Such other factors that the Secretary of the Treasury, in consultation with merchants who would be affected by any change in the composition of circulating coins, vending machine, and other coin acceptor manufacturers; vending machine owners and operators; transit officials; municipal parking officials; depository institutions; coin and currency handlers; armored-car operators; car wash operators; and American-owned manufacturers of commercial coin processing equipment, considers to be appropriate and in the public interest.

**Special Accommodations:** This meeting is physically accessible to people with disabilities. Requests for sign language interpretation or other related accommodations should be directed to the Office of Coin Studies (see **FOR FURTHER INFORMATION CONTACT**) as soon as possible but no later than March 4, 2015.

This is not a public meeting. Attendance is by invitation only. Persons interested in attending the meeting should use the contact information provided in this notice no later than Monday, March 16, 2015, to request an invitation and obtain additional meeting information. Seating will be available on a first-come, first-served basis.

Input will be gathered orally at the stakeholder meeting. A transcription service provider will document the oral comments.

**FOR FURTHER INFORMATION CONTACT:** Leslie Schwager, Office of Coin Studies at [OfficeofCoinStudies@](mailto:OfficeofCoinStudies@)