

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 information collection requirements related to information with respect to certain foreign-owned corporations.

DATES: Written comments should be received on or before July 13, 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 regulations should be directed to Sara Covington at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at Sara.L.Covington@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Information With Respect to Certain Foreign-Owned Corporations.

OMB Number: 1545-1191.

Regulation Project Number: T.D. 8353.

Abstract: This document contains final Income Tax Regulations relating to information that must be reported and records that must be maintained under section 6038A of the Internal Revenue Code. These regulations are necessary to provide appropriate guidance for affected reporting corporations and related parties. The regulations affect any reporting corporation (that is, certain domestic corporations and foreign corporations) as well as certain related parties of the reporting corporation.

Current Actions: There is no change to these existing regulations.

Type of Review: Extension of currently approved collection.

Affected Public: Individuals and business or other for-profit organizations.

Estimated Number of Respondents: 63,000.

Estimated Time per Respondent: 10 hours.

Estimated Total Annual Burden Hours: 630,000.

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: May 6, 2015.

Christie Preston,

IRS Reports Clearance Officer.

[FR Doc. 2015-11572 Filed 5-12-15; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY**Internal Revenue Service****Low Income Taxpayer Clinic Grant Program; Availability of 2014 Grant Application Package**

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: This document contains a notice that the IRS has made available the *2016 Grant Application Package and Guidelines* (Publication 3319) for organizations interested in applying for

a Low Income Taxpayer Clinic (LITC) matching grant for the 2016 grant year, which runs from January 1, 2016, through December 31, 2016. The application period runs through June 15, 2015.

The IRS will award a total of up to \$6,000,000 (unless otherwise provided by specific Congressional appropriation) to qualifying organizations, subject to the limitations of Internal Revenue Code section 7526. For fiscal year 2015, Congress appropriated a total of \$10,000,000 in federal funds for LITC grants. A qualifying organization may receive a matching grant of up to \$100,000 per year for up to a three-year project period. Qualifying organizations that provide representation to low income taxpayers involved in a tax controversy with the IRS or educate individuals for whom English is a second language (ESL) of their taxpayer rights and responsibilities under the Internal Revenue Code are eligible for a grant. Beginning in grant year 2016, the LITC Program will award grants only to qualifying organizations that provide both services. An LITC must provide services for free or for no more than a nominal fee.

Examples of qualifying organizations include: (1) A clinical program at an accredited law, business or accounting school whose students represent low income taxpayers in tax controversies with the IRS, and (2) an organization exempt from tax under I.R.C. § 501(a) whose employees and volunteers represent low income taxpayers in tax controversies with the IRS.

In determining whether to award a grant, the IRS will consider a variety of factors, including: (1) The number of taxpayers who will be assisted by the organization, including the number of ESL taxpayers in that geographic area; (2) the existence of other LITCs assisting the same population of low income and ESL taxpayers; (3) the quality of the program offered by the organization, including the qualifications of its administrators and qualified representatives, and its record, if any, in providing assistance to low income taxpayers; and (4) alternative funding sources available to the organization, including amounts received from other grants and contributions, and the endowment and resources of the institution sponsoring the organization.

DATES: The IRS is authorized to award a multi-year grant not to exceed three years. For an organization not currently receiving a grant for 2015, or an organization whose multi-year grant ends in 2015, the organization must submit the application electronically at

www.grants.gov. For an organization currently receiving a grant for 2015 which is requesting funding for the second or third year of a multi-year grant, the organization must submit the funding request electronically at www.grantsolutions.gov. All organizations must use the funding number of TREAS-GRANTS-052016-001, and applications and funding requests for the 2016 grant year must be electronically filed by June 15, 2015. The Catalog of Federal Domestic Assistance program number is 21.008. See www.cfda.gov.

ADDRESSES: The LITC Program Office is located at: Internal Revenue Service, Taxpayer Advocate Service, LITC Grant Program Administration Office, TA:LITC, 1111 Constitution Avenue NW., Room 1034, Washington, DC 20224. Copies of the 2016 Grant Application Package and Guidelines, IRS Publication 3319 (Rev. 5-2015), can be downloaded from the IRS Internet site at www.irs.gov/advocate or ordered by calling the IRS Distribution Center at 1-800-829-3676.

FOR FURTHER INFORMATION CONTACT: The LITC Program Office at (202) 317-4700 (not a toll-free number) or by email at LITCProgramOffice@irs.gov.

SUPPLEMENTARY INFORMATION:

Background

Section 7526 of the Internal Revenue Code authorizes the IRS, subject to the availability of appropriated funds, to award qualified organizations matching grants of up to \$100,000 per year for the development, expansion, or continuation of qualified low income taxpayer clinics. A qualified organization is one that represents low income taxpayers in controversies with the IRS or informs individuals for whom English is a second language of their taxpayer rights and responsibilities, and does not charge more than a nominal fee for its services (except for reimbursement of actual costs incurred). The IRS may award grants to qualified organizations to fund one-year, two-year, or three-year project periods. Grant funds may be awarded for start-up expenditures incurred by new clinics during the grant year.

Mission Statement

Low Income Taxpayer Clinics ensure the fairness and integrity of the tax system by educating low income taxpayers about their rights and responsibilities, by providing *pro bono* representation to taxpayers in tax disputes with the IRS, by conducting outreach and education to taxpayers who speak English as a second

language, and by identifying and advocating for issues that impact low income taxpayers.

Selection Consideration

Applications that pass the eligibility screening process will undergo a two-tier evaluation process. Applications will be subject to both a technical evaluation and a Program Office evaluation. The final funding decision is made by the National Taxpayer Advocate, unless recused. The costs of preparing and submitting an application (or a request for continued funding) are the responsibility of each applicant. Each application and request for continued funding will be given due consideration and the LITC Program Office will notify each applicant once funding decisions have been made.

Nina E. Olson,

National Taxpayer Advocate, Internal Revenue Service.

[FR Doc. 2015-11567 Filed 5-12-15; 8:45 am]

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DEPARTMENT OF VETERANS AFFAIRS

Privacy Act of 1974

AGENCY: Department of Veteran Affairs

ACTION: Notice of establishment of a new system of records.

SUMMARY: The Privacy Act of 1974, (5 U.S.C. 552a(e)(4)) requires that all agencies publish in the **Federal Register** a notice of the existence and character of their systems of records. Notice is hereby given that the Department of Veterans Affairs (VA) is establishing a new system of records entitled "Inquiry Routing & Information System (IRIS)-VA" (151VA005OP6). This system was previously listed as 151VA005N and was published in the **Federal Register**/Vol. 73, No. 49/Wednesday, March 12, 2008/Notices. The time elapsed since its original publication requires that a new notice be published as 151VA005OP6.

DATES: Comments on this new system of records must be received no later than June 12, 2015. If no public comment is received, the new system will become effective June 12, 2015.

ADDRESSES: Written comments concerning the proposed new system of records may be submitted through www.Regulations.gov; by mail or hand delivery to the Director, Regulations Management (00REG), Department of Veterans Affairs, 810 Vermont Avenue NW., Room 1063B, Washington, DC 20420; or by fax to (202) 273-9026 (This is not a toll free number). Copies of

comments will be available for public inspection in the Office of Regulation Policy and Management, Room 1063B, between the hours of 8:00 a.m. and 4:30 p.m., Monday through Friday (except holidays). Please call (202) 461-4902 (This is not a toll free number) for an appointment. In addition, during the comment period, comments may be viewed online through the Federal Docket Management System (FDMS) at www.Regulations.gov.

FOR FURTHER INFORMATION CONTACT: Ms. Diane Huber, Director, Enterprise Web Application Support (EWAS) 005Q3, Service Delivery and Engineering (SDE). Office Location: 1100 1st St. NE., Rm. 513, Washington, DC 20002-4221, telephone (202) 632-7955 (This is not a toll free number).

SUPPLEMENTARY INFORMATION:

I. Description of the Proposed System of Records

The Department of Veterans Affairs (VA) receives and responds to questions, suggestions, compliments, complaints, requests for the status of claims and other information, collectively referred to as inquiries, received from veterans, their representatives and individuals and entities doing business with VA via a Web-based communications system known as the Inquiry Routing & Information System (IRIS). This system is also used by VA call center staff to enter inquiries on behalf of veterans and others doing business with the Department.

The IRIS is accessed by clicking on the "Contact Us" link that appears on VA Internet Web sites. Thousands of messages are received each month from VA beneficiaries and other veterans, veterans' family members and/or their representatives, health care professionals, clinicians, employees and managers of small businesses, vendors, funeral directors, mortgage companies, realtors, home buyers, researchers, small business owners, veterans' service organizations, other Federal agencies, State and local government employees, teachers, and other demographic groups representing every segment of the population both at home and abroad. Messages are routed throughout VA based on type of issue and topic as selected by the inquirer and also on the physical location of the inquirer, if provided. Messages go to designated mailgroups in Veterans Benefits Administration, Veterans Health Administration, National Cemetery Administration, and other VA program offices.