

**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.*

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**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.*

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**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