

maintenance, and purchase of services to provide information.

Approved: March 10, 2020.

R. Joseph Durbala,
IRS Tax Analyst.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request Concerning Treatment of Gain From Disposition of Certain Natural Resource Recapture Property

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service, 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 continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning treatment of gain from disposition of certain natural resource recapture property.

DATES: Written comments should be received on or before May 18, 2020 to be assured of consideration.

ADDRESSES: Direct all written comments to R. Joseph Durbala, Internal Revenue Service, room 6529, 1111 Constitution Avenue NW, Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form should be directed to Kerry Dennis, at (202) 317-5751 or Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW, Washington DC 20224, or through the internet, at Kerry.Dennis@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Treatment of Gain from Disposition of Certain Natural Resource Recapture Property.

OMB Number: 1545-1352.

Regulation Project Number: TD 8586.

Abstract: This regulation prescribes rules for determining the tax treatment of gain from the disposition of natural resource recapture property in accordance with Internal Revenue Code section 1254. Gain is treated as ordinary income in an amount equal to the intangible drilling and development costs and depletion deductions taken with respect to the property. The information that taxpayers are required to retain will be used by the IRS to

determine whether a taxpayer has properly characterized gain on the disposition of section 1254 property.

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

Type of Review: Extension of a currently approved collection.

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

Estimated Number of Respondents: 400.

Estimated Time per Respondent: 5 hours.

Estimated Total Annual Burden Hours: 2,000 hours.

The following paragraph applies to all 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 if 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: March 11, 2020.

R. Joseph Durbala,
IRS Tax Analyst.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Reinstatement of Information Collection Request Submitted for Public Comment; Comment Request Relating to the Research Applied Analytics & Statistics (RAAS) Comprehensive Taxpayer Attitude Survey

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the 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 the requirements relating to the information collection, *2020 Research Applied Analytics & Statistics (RAAS) Comprehensive Taxpayer Attitude Survey*.

DATES: Written comments should be received on or before May 18, 2020 to be assured of consideration.

ADDRESSES: Direct all written comments to R. Joseph Durbala, Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW, Washington, DC 20224. Requests for additional information or copies of the regulations should be directed to Rachel Martinen, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW, Washington DC 20224, or through the internet, at Rachel.Martinen@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Research Applied Analytics & Statistics (RAAS) Comprehensive Taxpayer Attitude Survey
OMB Number: 1545-2288.

Document Number(s): None.

Abstract: The Internal Revenue Service (IRS) conducts the Comprehensive Taxpayer Attitude Survey as part of the Service-wide effort to maintain a system of balanced organizational performance measures mandated by the IRS Restructuring and Reform Act (RRA) of 1998. This is also a result of Executive Order 12862 that requires all government agencies to survey their customers.

The IRS' office of Research Applied Analytics & Statistics (RAAS) is sponsoring this annual survey (formerly conducted by the IRS Oversight Board) with the objective of better understanding what influences

taxpayers' tax compliance, their opinions of the IRS, and their customer service preferences, as well as how these taxpayer views change over time.

Current Actions: To request a reinstatement of OMB approval.

Type of Review: Reinstatement of a previously approved information collection.

Affected Public: Individuals or households.

Estimated Number of Respondents: 39,273.

Estimated Time per Respondent: .05 min. (screened), 23 min. (participants)

Estimated Total Annual Burden Hours: 1,111.

The following paragraph applies to all 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 if 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.

Desired Focus of Comments: The Internal Revenue Service (IRS) is particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility;
- Evaluate the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used;
- Enhance the quality, utility, and clarity of the information to be collected; and
- Minimize the burden of the collection of information on those who are to respond, including using appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, *e.g.*, by permitting electronic submissions of responses.

Comments submitted in response to this notice will be summarized and/or included in the ICR for OMB approval of the extension of the information collection; they will also become a matter of public record.

Approved: March 11, 2020.

R. Joseph Durbala,

IRS Tax Analyst.

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DEPARTMENT OF VETERANS AFFAIRS

Solicitation of Nominations for Appointment to the Advisory Committee on Minority Veterans

ACTION: Notice.

SUMMARY: The Department of Veterans Affairs (VA), Center for Minority Veterans (CMV), is seeking nominations of qualified candidates to be considered for appointment as a member of the Advisory Committee on Minority Veterans ("the Committee").

DATES: Nominations for membership on the Committee must be received no later than 5:00 p.m. EST on July 15, 2020.

ADDRESSES: All nominations should be mailed to the Center for Minority Veterans, Department of Veterans Affairs, 810 Vermont Ave. NW (00M), Washington, DC 20420 or faxed to (202) 273-7092.

FOR FURTHER INFORMATION CONTACT: Mr. Ronald Sagudan and Mr. Dwayne Campbell, Center for Minority Veterans, Department of Veterans Affairs, 810 Vermont Ave. NW (00M), Washington, DC 20420, Telephone (202) 461-6191. A copy of the Committee charter, application and list of the current membership can be obtained by contacting Mr. Sagudan or Mr. Campbell or by accessing the website managed by CMV at <https://www.va.gov/centerforminorityveterans/acmv/index.asp>.

SUPPLEMENTARY INFORMATION: In carrying out the duties set forth, the Committee responsibilities include, but are not limited to:

- (1) Advising the Secretary and Congress on VA's administration of benefits and provisions of healthcare, benefits, and services to minority Veterans.
- (2) Providing a biennial report to congress outlining recommendations, concerns and observations on VA's delivery of services to minority Veterans.
- (3) Meeting with VA officials, Veteran Service Organizations, and other stakeholders to assess the Department's efforts in providing benefits and outreach to minority Veterans.
- (4) Making periodic site visits and holding town hall meetings with Veterans to address their concerns.

Management and support services for the Committee are provided by the Center for Minority Veterans (CMV).

Authority: The Committee was established in accordance with 38 U.S.C. 544 (Pub. L. 103-446, Sec 510). In accordance with 38 U.S.C. 544, the Committee advises the Secretary on the administration of VA benefits and services to minority Veterans; assesses the needs of minority Veterans with respect to such benefits; and evaluates whether VA compensation, medical and rehabilitation services, outreach, and other programs are meeting those needs. The Committee makes recommendations to the Secretary regarding such activities. Nominations of qualified candidates are being sought to fill upcoming vacancies on the Committee.

Membership Criteria: CMV is requesting nominations for upcoming vacancies on the Committee. The Committee is currently composed of 12 members, in addition to ex-officio members. As required by statute, the members of the Committee are appointed by the Secretary from the general public, including:

- (1) Representatives of Veterans who are minority group members;
- (2) Individuals who are recognized authorities in fields pertinent to the needs of Veterans who are minority group members;
- (3) Veterans who are minority group members and who have experience in a military theater of operations;
- (4) Veterans who are minority group members and who do not have such experience and;
- (5) Women Veterans who are minority group members recently separated from active military service.

Section 544 defines "minority group member" as an individual who is Asian American, Black, Hispanic, Native American (including American Indian, Alaska Native, and Native Hawaiian); or Pacific-Islander American.

In accordance with § 544, the Secretary determines the number, terms of service, and pay and allowances of members of the Committee appointed by the Secretary, except that a term of service of any such member may not exceed three years. The Secretary may reappoint any member for additional terms of service.

Professional Qualifications: In addition to the criteria above, VA seeks

- (1) Diversity in professional and personal qualifications;
- (2) Experience in military service and military deployments (please identify Branch of Service and Rank);
- (3) Current work with Veterans;
- (4) Committee subject matter expertise;