

FOR FURTHER INFORMATION CONTACT:

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Internal Revenue Service (IRS)

OMB Number: 1545-1757.

Type of Review: Extension without change of a currently approved collection.

Title: TD 9036—Disclosure of Returns and Return Information by Other Agencies.

Abstract: In general, under the regulations, the IRS is permitted to authorize agencies with access to returns and return information under section 6103 of the Internal Revenue Code to redisclose returns and return information based on a written request and with the Commissioner's approval, to any authorized recipient set forth in Code section 6103, subject to the same conditions and restrictions, and for the same purposes, as if the recipient had received the information from the IRS directly.

Affected Public: State, Local, and Tribal Governments.

Estimated Annual Burden Hours: 11.

OMB Number: 1545-1912.

Type of Review: Extension without change of a currently approved collection.

Title: Election of Partnership Level Tax Treatment.

Form: 8893.

Abstract: IRC section 6231(a)(1)(B)(ii) allows small partnerships to elect to be treated under the unified audit and litigation procedures. Form 8893 will allow IRS to track these elections by providing a standardized format for this election.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 227.

OMB Number: 1545-1915.

Type of Review: Extension without change of a currently approved collection.

Title: Notice 2005-4, Fuel Tax Guidance, as modified.

Abstract: Notice 2005-4 provides guidance on certain excise tax provisions in the Internal Revenue Code that were added or affected by the American Jobs Creation Act of 2004 (Pub. L. 108-357)(Act). These provisions relate to: Alcohol and biodiesel fuels; the definition of off-highway vehicles; aviation-grade kerosene; claims related to diesel fuel used in certain buses; the display of registration on certain vessels; claims related to sales of gasoline to state and

local governments and nonprofit educational organizations; two party exchanges of taxable fuel; and the classification of transmix and certain diesel fuel blendstocks as diesel fuel. Subsequent modifications were made to Notice 2005-4, by Notice 2005-24 and 2005-62 to make corrections and provide additional guidance. Notice 2005-80 modifies 2005-4 to provide guidance on certain excise tax provisions added or affected by the Energy Policy Act of 2005 (Pub. L. 109-58) and the Safe, Accountable, Flexible, Efficient Transportation Equity Act (Pub. L. 109-59).

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 76,190.

Dawn D. Wolfgang,

Treasury PRA Clearance Officer.

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DEPARTMENT OF THE TREASURY**Departmental Offices****Debt Management Advisory Committee Meeting**

Notice is hereby given, pursuant to 5 U.S.C. App. 2, § 10(a)(2), that a meeting will be held at the Hay-Adams Hotel, 16th Street and Pennsylvania Avenue NW., Washington, DC, on August 5, 2014 at 11:30 a.m. of the following debt management advisory committee: Treasury Borrowing Advisory Committee of The Securities Industry and Financial Markets Association.

The agenda for the meeting provides for a charge by the Secretary of the Treasury or his designate that the Committee discuss particular issues and conduct a working session. Following the working session, the Committee will present a written report of its recommendations. The meeting will be closed to the public, pursuant to 5 U.S.C. App. 2, § 10(d) and Public Law 103-202, § 202(c)(1)(B) (31 U.S.C. 3121 note).

This notice shall constitute my determination, pursuant to the authority placed in heads of agencies by 5 U.S.C. App. 2, § 10(d) and vested in me by Treasury Department Order No. 101-05, that the meeting will consist of discussions and debates of the issues presented to the Committee by the Secretary of the Treasury and the making of recommendations of the Committee to the Secretary, pursuant to Public Law 103-202, § 202(c)(1)(B).

Thus, this information is exempt from disclosure under that provision and 5

U.S.C. 552b(c)(3)(B). In addition, the meeting is concerned with information that is exempt from disclosure under 5 U.S.C. 552b(c)(9)(A). The public interest requires that such meetings be closed to the public because the Treasury Department requires frank and full advice from representatives of the financial community prior to making its final decisions on major financing operations. Historically, this advice has been offered by debt management advisory committees established by the several major segments of the financial community. When so utilized, such a committee is recognized to be an advisory committee under 5 U.S.C. App. 2, § 3.

Although the Treasury's final announcement of financing plans may not reflect the recommendations provided in reports of the Committee, premature disclosure of the Committee's deliberations and reports would be likely to lead to significant financial speculation in the securities market. Thus, this meeting falls within the exemption covered by 5 U.S.C. 552b(c)(9)(A).

Treasury staff will provide a technical briefing to the press on the day before the Committee meeting, following the release of a statement of economic conditions and financing estimates. This briefing will give the press an opportunity to ask questions about financing projections. The day after the Committee meeting, Treasury will release the minutes of the meeting, any charts that were discussed at the meeting, and the Committee's report to the Secretary.

The Office of Debt Management is responsible for maintaining records of debt management advisory committee meetings and for providing annual reports setting forth a summary of Committee activities and such other matters as may be informative to the public consistent with the policy of 5 U.S.C. 552(b). The Designated Federal Officer or other responsible agency official who may be contacted for additional information is Fred Pietrangeli, Director for Office of Debt Management (202) 622-1876.

Dated: July 2, 2014.

Matthew S. Rutherford,

Assistant Secretary, (Financial Markets).

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