

Ave. NW., Suite 8140, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT:

Copies of the submission(s) may be obtained by calling (202) 927-5331, email at PRA@treasury.gov, or the entire information collection request may be found at www.reginfo.gov.

Internal Revenue Service (IRS)

OMB Number: 1545-0854.

Type of Review: Revision of a currently approved collection.

Title: Section 301.7245-3, Discharge of Liens; (TD 9410).

Form: 14497, 14498.

Abstract: The Internal Revenue Service needs this information in processing a request to sell property of a tax lien at a non-judicial sale. This information will be used to determine the amount, if any, to which the tax lien attaches.

Affected Public: Private sector: Businesses and other for-profits.

Estimated Annual Burden Hours: 3,833.

OMB Number: 1545-1005.

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

Title: TD 8302 Low-Income Housing Credit for Federally-Assisted Buildings.

Abstract: The rule requires the taxpayer (low-income building owner) to seek a waiver in writing from the IRS concerning low-income buildings acquired during a special 10-year period in order to avert a claim against a Federal mortgage insurance fund.

Affected Public: Private sector: Businesses and other for-profits.

Estimated Annual Burden Hours: 3,000.

OMB Number: 1545-1381.

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

Title: TD 8546—Limitations on Corporate Net Operating Loss.

Abstract: This document contains final income tax regulations providing rules for allocating net operating loss or taxable income, and net capital loss or gain, within the taxable year in which a loss corporation has an ownership change under section 382 of the Internal Revenue Code of 1986. These regulations permit the loss corporation to elect to allocate these amounts between the period ending on the change date and the period beginning on the day after the change date as if its books were closed on the change date.

Affected Public: Private sector: Business or other for-profits.

Estimated Annual Burden Hours: 200.

OMB Number: 1545-1209.

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

Title: Disclosure of Tax Return Information for Purposes of Quality or Peer Reviews.

Abstract: These regulations contain requirements that tax return preparers being reviewed will maintain a record of the review; include the information reviewed, and the identity of the persons conducting the review.

Affected Public: Private sector: Businesses and other for-profits.

Estimated Annual Burden Hours: 250,000.

OMB Number: 1545-1759.

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

Title: Amended Quarterly Federal Excise Tax Return.

Form: 720X.

Abstract: Form 720X is used to make adjustments to correct errors on form 720 filed for previous quarters. It can be filed by itself or it can be attached to any subsequent Form 720. Code section 6416(d) allows taxpayers to take a credit on a subsequent return rather than filing a refund claim. Creation of Form 720X is the result of a project to provide a uniform standard for trust fund accounting.

Affected Public: Private sector: Businesses and other for-profits.

Estimated Annual Burden Hours: 152,460.

Dawn D. Wolfgang,

Treasury PRA Clearance Officer.

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DEPARTMENT OF THE TREASURY

**Submission for OMB Review;
Comment Request**

November 24, 2014.

The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104-13, on or after the date of publication of this notice.

DATES: Comments should be received on or before December 29, 2014 to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for

Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at OIRA_Submission@OMB.EOP.gov and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8140, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT:

Copies of the submission may be obtained by emailing PRA@treasury.gov, calling (202) 927-5331, or viewing the entire information collection request at www.reginfo.gov.

Alcohol and Tobacco Tax and Trade Bureau (TTB)

OMB Number: 1513-0021.

Type of Review: Revision of a currently approved collection.

Title: Formula and Process for Non Beverage Product.

Form: TTB F 5154.1.

Abstract: Businesses using taxpaid distilled spirits to manufacture non-beverage products may receive drawback (*i.e.*, a refund or remittance) of tax, if they can show that the spirits were used in the manufacture of products unfit for beverage use. This showing is based on the formula for the product, which is submitted on TTB Form 5154.1.

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

Estimated Annual Burden Hours: 2,953.

Dawn D. Wolfgang,

Treasury PRA Clearance Officer.

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**UNITED STATES SENTENCING
COMMISSION**

**Request for Applications; Tribal Issues
Advisory Group**

AGENCY: United States Sentencing Commission.

ACTION: Notice.

SUMMARY: The Commission has decided to establish a Tribal Issues Advisory Group as an ad hoc advisory group pursuant to 28 U.S.C. 995 and Rule 5.4 of the Commission's Rules of Practice and Procedure. Having adopted a formal charter for the Tribal Issues Advisory Group, the Commission is constituting the at-large voting membership of the advisory group under that charter. To be eligible to serve as an at-large voting member, an individual must have expertise, knowledge, and/or experience in the issues considered by the Tribal Issues Advisory Group as indicated in the **SUPPLEMENTARY INFORMATION** section

below. The Commission hereby invites any individual who is eligible to be appointed to the at-large voting membership of the Tribal Issues Advisory Group to apply. Applications should be received by the Commission not later than January 9, 2015.

Applications may be sent to the Commission as indicated in the **ADDRESSES** section below.

DATES: Applications for the at-large voting membership of the Tribal Issues Advisory Group should be received not later than January 9, 2015.

ADDRESSES: Applications for the at-large voting membership of the Tribal Issues Advisory Group should include a letter of interest and resume, and be sent to the Commission by electronic mail or regular mail. The email address is pubaffairs@ussc.gov. The regular mail address is United States Sentencing Commission, One Columbus Circle NE., Suite 2-500, South Lobby, Washington, DC 20002-8002, Attention: Public Affairs.

FOR FURTHER INFORMATION CONTACT: Jeanne Doherty, Public Affairs Officer, 202-502-4502, jdoherthy@ussc.gov. More information about the Tribal Issues Advisory Group (including the advisory group charter) is available on the Commission's Web site at www.ussc.gov/advisory-groups.

SUPPLEMENTARY INFORMATION: The United States Sentencing Commission is an independent agency in the judicial branch of the United States Government. The Commission promulgates sentencing guidelines and policy statements for federal sentencing courts pursuant to 28 U.S.C. 994(a). The Commission also periodically reviews and revises previously promulgated guidelines pursuant to 28 U.S.C. 994(o) and submits guideline amendments to the Congress not later than the first day of May each year pursuant to 28 U.S.C. 994(p). Under 28 U.S.C. 995 and Rule 5.4 of the Commission's Rules of Practice and Procedure, the Commission may create standing or ad hoc advisory groups to facilitate formal and informal input to the Commission. Upon creating an advisory group, the Commission may prescribe the policies regarding the purpose, membership, and operation of

the group as the Commission deems necessary or appropriate.

The Commission recently adopted a formal charter for the Tribal Issues Advisory Group. Under the charter, the purpose of the advisory group is:

(1) To assist the Commission in carrying out its statutory responsibilities under 28 U.S.C. 994(o);

(2) to provide to the Commission its views on federal sentencing issues relating to American Indian defendants and victims and to offenses committed in Indian Country;

(3) to study:

(A) the operation of the federal sentencing guidelines as they relate to American Indian defendants and victims and to offenses committed in Indian Country, and any viable methods for revising the guidelines to (i) improve their operation or (ii) address particular concerns of tribal communities and courts;

(B) whether there are disparities in the application of the federal sentencing guidelines to American Indian defendants, and, if so, how to address them;

(C) the impact of the federal sentencing guidelines on offenses committed in Indian Country in comparison with analogous offenses prosecuted in state courts and tribal courts;

(D) the use of tribal court convictions in the computation of criminal history scores, risk assessment, and for other purposes;

(E) how the federal sentencing guidelines should account for protection orders issued by tribal courts; and

(F) any other issues relating to American Indian defendants and victims, or to offenses committed in Indian Country, that the advisory group considers appropriate;

(4) to recommend to the Commission means to establish regular and meaningful consultation and collaboration with tribal officials in the development of sentencing policies that have tribal implications; and

(5) to perform any other related functions as the Commission requests.

The Tribal Issues Advisory Group shall consist of no more than 17 voting members. Of those 17 voting members,

not more than 3 shall be Federal judges, not more than 4 shall be from the Executive Branch, 1 shall be from a federal public defender organization or community defender organization, and not more than 9 shall be at-large members. Each voting member is appointed by the Commission. To be eligible to serve as an at-large voting member, an individual must have expertise, knowledge, and/or experience in the issues considered by the Tribal Issues Advisory Group as described above. The Commission intends that the at-large voting membership shall include individuals with membership in or experience with tribal communities, national advocacy groups, legal academia (with expertise in Indian Law and Federal Criminal Law), legal practice (with expertise in Indian Law and Federal Criminal Law, including public or private criminal defense), American Indian crime victimization, federal probation, and federal corrections. The Commission further intends that: (1) No less than 3 at-large voting members shall be tribal officials, or their designees, appointed in a manner that ensures representation among tribal communities diverse in size, geographic location, and other unique characteristics; (2) no less than 2 at-large voting members shall be attorneys with experience in public or private criminal defense; and (3) no less than 1 at-large voting member shall be an individual with knowledge, expertise, and/or experience in the area of American Indian crime victimization.

The Commission invites any individual who is eligible to be appointed to the at-large voting membership of the Tribal Issues Advisory Group to apply by sending a letter of interest and a resume to the Commission as indicated in the **ADDRESSES** section above.

Authority: 28 U.S.C. 994(a), (o), (p), § 995; USSC Rules of Practice and Procedure 5.2, 5.4.

Patti B. Saris,
Chair.

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