

Estimated Time per Response: Varies. Feedback survey (3 minutes), User testing (15–30 minutes), Customer interviews (30 minutes), Focus groups (90 minutes).

Estimated Total Annual Burden Hours: 101,125.

Authority: 44 U.S.C. 3501 et seq.

Spencer W. Clark,

Treasury PRA Clearance Officer.

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DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Compliance Assurance Process (CAP) Application and Associated Forms

AGENCY: Departmental Offices, Department of the Treasury.

ACTION: Notice.

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 Form 14234, Compliance Assurance Process (CAP) Application and Sub-forms (A, B, C, D, E, F).

DATES: Comments should be received on or before July 22, 2024 to be assured of consideration.

ADDRESSES: Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to www.reginfo.gov/public/do/PRAMain. Find this particular information collection by selecting “Currently under 30-day Review—Open for Public Comments” or by using the search function.

FOR FURTHER INFORMATION CONTACT:

Copies of the submissions may be obtained from Melody Braswell by emailing PRA@treasury.gov, calling (202) 622–1035, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

Title: Compliance Assurance Process (CAP) Application and Associated Forms.

OMB Number: 1545–2312.

Form Numbers: 14234 and sub-forms A, B, C, D, E, F.

Abstract: The Compliance Assurance Process (CAP) is strictly a voluntary program available to Large Business and International Division (LB&I) taxpayers that meet the selection criteria. CAP is a real-time review of completed business transactions during the CAP year with the goal of providing certainty of the tax return within 60 days of the filing. Taxpayers in CAP are required to be cooperative and transparent and report all material issues and items related to completed business transactions to the review team.

Current Actions: There are two new forms being added to the Information Collection Request. Form 14234–E, Compliance Assurance Process (CAP) Cross Border Activities Questionnaire (CBAQ), is used by the IRS for risk assessment purposes to review a taxpayer’s material cross border activities transactions (other than transfer pricing) in the CAP year. Form 14234–F Post-Filing Representation by Taxpayer requires that the corporate officer, authorized to sign the tax return of the CAP taxpayer, attest that all material issues from the pre-filing review have been disclosed and resolved, and all resolved issues are reported as agreed on the company’s tax return.

Type of Review: Revision of a currently approved collection.

Affected Public: Businesses.

Estimated Number of Respondents: 125.

Estimated Number of Responses: 875.

Estimated Time per Response: 5.35 hours.

Estimated Total Annual Burden Hours: 4,680 hours.

Authority: 44 U.S.C. 3501 et seq.

Melody Braswell,

Treasury PRA Clearance Officer.

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DEPARTMENT OF VETERANS AFFAIRS

Rehabilitation Research and Development Service Scientific Merit Review Board; Notice of Meeting

The Department of Veterans Affairs (VA) gives notice under the Federal Advisory Committee Act, 5 U.S.C. ch. 10, that a meeting of the Rehabilitation

Research and Development Service (RR&D) Scientific Merit Review Board (hereinafter, “the Board”) will be held on Wednesday, August 21, 2024, via Webex from 1–1:30 p.m. EST. The meeting will be partially closed to the public, with an open portion from 1–1:10. The closed portion, from 1:10–1:30 p.m., will be used for discussion, examination of and reference to the research applications and scientific review. Discussions will involve reference to staff and consultant critiques of research proposals. Discussions will also cover the scientific merit of each proposal and the qualifications of personnel conducting the studies, the disclosure of which would constitute a clearly unwarranted invasion of personal privacy. Additionally, premature disclosure of research information could significantly obstruct implementation of proposed agency action regarding the research proposals. As provided by Public Law 92–463 subsection 10(d), and amended by Public Law 94–409, closing the committee meeting is in accordance with 5 U.S.C. 552b(c)(6) and (9)(B).

The objective of the Board is to provide for the fair and equitable selection of the most meritorious research projects for support by VA research funds and to offer advice for research program officials on program priorities and policies. The ultimate objective of the Board is to ensure that the VA RR&D program promotes functional independence and improves the quality of life for impaired and disabled Veterans.

Board members will advise the Deputy Chief Research and Development Officer for Investigators, Scientific Review and Management (ISRM) and the Chief Research and Development Officer on the scientific and technical merit, mission relevance and protection of human and animal subjects of the proposals submitted to RR&D. The Board does not consider grants, contracts or other forms of extramural research.

Members of the public may attend the open portion of the meeting via WebEx, from 1–1:10 p.m., in listen-only mode, as the time-limited open agenda does not allow for public comment presentations. To attend the open portion of the meeting, the public may dial the Webex phone number (1–833–558–0712), then enter the meeting access code (2827 156 5012).