

comments or submit written statements for consideration. Due to limited conference lines, notification of intent to participate must be made with Antoinette Ross. For more information please contact: Antoinette Ross at 1-888-912-1227 or (202) 317-4110, or write TAP Office, 1111 Constitution Avenue NW., Room 1509—National Office, Washington, DC 20224, or contact us at the Web site: <http://www.improveirs.org>.

The committee will be discussing various issues related to Taxpayer Communications and public input is welcome.

Dated: April 21, 2016.

**Antoinette Ross**,  
*Acting Director, Taxpayer Advocacy Panel.*  
[FR Doc. 2016-09764 Filed 4-26-16; 8:45 am]  
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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Open Meeting of the Taxpayer Advocacy Panel Joint Committee

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of meeting.

**SUMMARY:** An open meeting of the Taxpayer Advocacy Panel Joint Committee will be conducted. The Taxpayer Advocacy Panel is soliciting public comments, ideas, and suggestions on improving customer service at the Internal Revenue Service.

**DATES:** The meeting will be held Wednesday, May 25, 2016.

**FOR FURTHER INFORMATION CONTACT:** Kim Vinci at 1-888-912-1227 or 916-974-5086.

**SUPPLEMENTARY INFORMATION:** Notice is hereby given pursuant to Section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988) that an open meeting of the Taxpayer Advocacy Panel Joint Committee will be held Wednesday, May 25, 2016, at 1:00 p.m. Eastern Time via teleconference. The public is invited to make oral comments or submit written statements for consideration. For more information please contact: Kim Vinci at 1-888-912-1227 or 916-974-5086, TAP Office, 4330 Watt Ave., Sacramento, CA 95821, or contact us at the Web site: <http://www.improveirs.org>.

The agenda will include various committee issues for submission to the IRS and other TAP related topics. Public input is welcomed.

Dated: April 21, 2016.

**Antoinette Ross**,  
*Acting Director, Taxpayer Advocacy Panel.*  
[FR Doc. 2016-09763 Filed 4-26-16; 8:45 am]  
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## DEPARTMENT OF THE TREASURY

### Multiemployer Pension Plan Application To Reduce Benefits

**AGENCY:** Department of the Treasury.

**ACTION:** Notice of availability; request for comments.

**SUMMARY:** The Board of Trustees of the Iron Workers Local Union 16 Pension Fund, a multiemployer pension plan, has submitted an application to Treasury to reduce benefits under the plan in accordance with the Multiemployer Pension Reform Act of 2014 (MPRA). The purpose of this notice is to announce that the application submitted by the Board of Trustees of the Iron Workers Local Union 16 Pension Fund has been published on the Web site of the Department of the Treasury (Treasury), and to request public comments on the application from interested parties, including contributing employers, employee organizations, and participants and beneficiaries of the Iron Workers Local Union 16 Pension Fund.

**DATES:** Comments must be received by June 9, 2016.

**ADDRESSES:** You may submit comments electronically through the Federal eRulemaking Portal at <http://www.regulations.gov>, in accordance with the instructions on that site. Electronic submissions through [www.regulations.gov](http://www.regulations.gov) are encouraged.

Comments may also be mailed to the Department of the Treasury, MPRA Office, 1500 Pennsylvania Avenue, NW., Room 1224, Washington, DC 20220. Attn: Deva Kyle. Comments sent via facsimile and email will not be accepted.

**Additional Instructions.** All comments received, including attachments and other supporting materials, will be made available to the public. Do not include any personally identifiable information (such as Social Security number, name, address, or other contact information) or any other information in your comment or supporting materials that you do not want publicly disclosed. Treasury will make comments available for public inspection and copying on [www.regulations.gov](http://www.regulations.gov) or upon request. Comments posted on the Internet can be retrieved by most Internet search engines.

**FOR FURTHER INFORMATION CONTACT:** For information regarding the application from the Board of Trustees of the Iron Workers Local Union 16 Pension Fund, please contact Treasury at (202) 622-1534 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** The Multiemployer Pension Reform Act of 2014 (MPRA) amended the Internal Revenue Code to permit a multiemployer plan that is projected to have insufficient funds to reduce pension benefits payable to participants and beneficiaries if certain conditions are satisfied. In order to reduce benefits, the plan sponsor is required to submit an application to the Secretary of the Treasury, which Treasury, in consultation with the Pension Benefit Guaranty Corporation (PBGC) and the Department of Labor, is required to approve or deny.

On March 26, 2016, the Board of Trustees of the Iron Workers Local Union 16 Pension Fund submitted an application for approval to reduce benefits under the plan. As required by MPRA, that application has been published on Treasury's Web site at <https://auth.treasury.gov/services/Pages/Plan-Applications.aspx>. Treasury is publishing this notice in the **Federal Register**, in consultation with PBGC and the Department of Labor, to solicit public comments on all aspects of the Iron Workers Local Union 16 Pension Fund application.

Comments are requested from interested parties, including contributing employers, employee organizations, and participants and beneficiaries of the Iron Workers Local Union 16 Pension Fund. Consideration will be given to any comments that are timely received by Treasury.

Dated: April 20, 2016.

**David R. Pearl**,  
*Executive Secretary, Department of the Treasury.*

[FR Doc. 2016-09836 Filed 4-26-16; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

April 22, 2016.

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 May 27, 2016 to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimates, or any other aspect of the information collections, 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](mailto:OIRA_Submission@OMB.EOP.gov) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8117, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** Copies of the submissions may be obtained by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622-1295, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

#### Internal Revenue Service (IRS)

*OMB Control Number:* 1545-0054.

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

*Title:* Ownership Certificate.

*Form:* 1000.

*Abstract:* Form 1000, Ownership Certificate, is filed with a withholding agent for interest payments on bonds that have a tax-free covenant and that were issued before 1934 by a domestic corporation or a resident or nonresident foreign corporation.

*Affected Public:* Businesses or other for-profits.

*Estimated Annual Burden Hours:* 5,040.

*OMB Control Number:* 1545-0169.

*Type of Review:* Reinstatement without change of a previously approved collection.

*Title:* Form 4461: Application for Approval of Master or Prototype Defined Contribution Plan; Form 4461-A: Application for Approval of Master or Prototype Defined Benefit Plan; Form 4461-B: Application for Approval of Master or Prototype or Volume Submitter Plans.

*Form:* Forms 4461, 4461-A, 4461-B.

*Abstract:* Form 4461 is used to apply for approval of Master or Prototype (M&P) or Volume Submitter (VS) defined contribution plans. Form 4461-A is used to apply for approval of a M&P or VS defined benefit plan, and Attachment 1-A is submitted with the application. Form 4461-B is used to apply for approval of a plan submitted by a mass submitter on behalf of an adopting sponsor or practitioner, which is based on a plan submitted by the mass submitter.

*Affected Public:* Businesses or other for-profits.

*Estimated Total Annual Burden Hours:* 65,765.

*OMB Control Number:* 1545-1673.

*Type of Review:* Reinstatement with change of a previously approved collection.

*Title:* Employee Plans Compliance Resolution System (EPCRS).

*Form:* Form 14568, Forms 14568-A thru -I, Form 8950, Form 8951.

*Abstract:* The information requested in Revenue Procedure 2015-27 is required to enable the Internal Revenue Service to make determinations on the issuance of various types of closing agreements and compliance statements. The issuance of the agreements and statements allow individual plans to maintain their tax-qualified status. Applicants under the Voluntary Correction Program (VCP) must file Forms 8950 and 8951, and the appropriate schedule(s) to the applicable part of the model compliance statement, in order to request written approval from the IRS for a correction of a qualified plan that has failed to comply with the requirements of the Internal Revenue Code. Rev. Proc. 2015-28 contains modifications to Rev. Proc. 2013-12, reflecting new safe harbor EPCRS correction methods.

*Affected Public:* Businesses or other for-profits.

*Estimated Annual Burden Hours:* 190,941.

*OMB Control Number:* 1545-1842.

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

*Title:* Health Coverage Tax Credit Registration Form.

*Form:* 13441, 13441-EZ.

*Abstract:* If eligible, section 35 of the Internal Revenue Code allows a credit for payments made to buy certain types of health coverage during the tax year. Information submitted on Form 13441, Health Coverage Tax Credit Registration Form, is used to determine if a taxpayer qualifies for the advance payment of the Health Coverage Tax Credit (HCTC). Form 13441-EZ is used during an HCTC Program-sponsored group registration for the monthly HCTC Program.

*Affected Public:* Individuals or Households.

*Estimated Annual Burden Hours:* 1,800.

*OMB Control Number:* 1545-1899.

*Type of Review:* Revision of a currently approved collection.

*Title:* Timely Mailing Treated As Timely Filing.

*Abstract:* The revenue procedure provides the criteria that will be used to

determine whether a private delivery service ("PDS") qualifies as a designated private delivery service ("designated PDS") and also provides the procedures under which a PDS can apply to become a designated PDS. The regulations provide guidance as to the only ways to establish prima facie evidence of delivery of documents that have a filing deadline prescribed by the internal revenue laws, absent direct proof of actual delivery.

*Affected Public:* Individuals or Households, Businesses or other for-profits.

*Estimated Annual Burden Hours:* 1,087,834.

*OMB Control Number:* 1545-2004.

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

*Title:* Deduction for Energy Efficient Commercial Buildings.

*Abstract:* Notice 2006-52 provides a process that allows a taxpayer who owns a commercial building and installs property as part of the commercial building's interior lighting systems, heating, cooling, ventilation, and hot water systems, or building envelope to obtain a certification that the property satisfies the energy efficiency requirements of § 179D(c)(1) and (d) of the Internal Revenue Code. Notice 2008-40 clarifies and amplifies 2006-52.

*Affected Public:* Businesses or other for-profits.

*Estimated Annual Burden Hours:* 3,761.

*OMB Control Number:* 1545-2014.

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

*Title:* TD 9452, Application of Separate Limitations to Dividends from Noncontrolled Section 902 Corporations.

*Abstract:* Final regulations under section 904 of the Internal Revenue Code provide guidance relating to the application of section 904 to dividends paid by a foreign corporation that is a noncontrolled section 902 corporation as defined in section 904(d)(2)(E).

*Affected Public:* Businesses or other for-profits.

*Estimated Annual Burden Hours:* 25.

**Brenda Simms,**

*Treasury PRA Clearance Officer.*

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