

on patronage distributions of \$10 or more to any person during the calendar year.

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

*Estimated Annual Burden Hours:* 148.

*OMB Number:* 1545–2095.

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

*Title:* 26 US Code §§ 430 and 436.

*Abstract:* Regulations under sections 430(d), 430(g), 430(h)(2), and 430(i) provide guidance on the determination of benefit liabilities and the valuation of plan assets for purposes of the funding requirements that apply to single employer defined benefit plans pursuant to changes made by the Pension Protection Act of 2006. In order to implement the statutory provisions under section 430(h)(2), the regulations provide for the sponsor of a defined benefit plan to make any of several elections related to the interest rate used for minimum funding purposes and require written notification of any such election to be provided to the plan's enrolled actuary. These final regulations provide for the sponsor of a defined benefit pension plan to make any of several elections.

The Highway and Transportation Funding Act of 2014 (HATFA), Public Law 113–159, was enacted on August 8, 2014, and was effective retroactively for single employer defined benefit pension plans, optional for plan years beginning in 2013 and mandatory for plan years beginning in 2014. Notice 2014–53 provides guidance on these changes to the funding stabilization rules for single-employer pension plans.

*Affected Public:* Private Sector: Businesses or other for-profits; Not-for-profit institutions.

*Estimated Annual Burden Hours:* 158,000.

*OMB Number:* 1545–2103.

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

*Title:* TD 9547—Election to Expense Certain Refineries.

*Abstract:* The regulations provide guidance with respect to section 179C of the Internal Revenue Code, which provides a taxpayer can elect to treat 50 percent of the cost of “qualified refinery property” as a deductible expense not chargeable to capital account. The taxpayer makes an election under section 179C by entering the amount of the deduction at the appropriate place on the taxpayer's timely filed original federal income tax return for the taxable year in which the qualified refinery property is placed in service and by attaching a report specifying (a) the

name and address of the refinery and (b) the production capacity requirement under which the refinery qualifies. If the taxpayer making the expensing election described above is a cooperative described in section 1381, and one or more persons directly holding an ownership interest in the taxpayer are organizations described in section 1381, the taxpayer can elect to allocate all or a portion of the deduction allowable under section 179C to those persons. The allocation must be equal to the person's ratable share of the total amount allocated, determined on the basis of the person's ownership interest in the taxpayer/cooperative. If the taxpayer/cooperative makes such an election, it must provide written notice of the amount of the allocation to any owner receiving an allocation by written notice on Form 1099–PAT, Taxable Distributions Received from Cooperatives. This notice must be provided before the due date (including extensions) of the cooperative owner's federal income tax return for the taxable year for which the election applies.

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

*Estimated Annual Burden Hours:* 120.

*OMB Number:* 1545–2135.

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

*Title:* TD 9447 (Final) Automatic Contribution Arrangements.

*Abstract:* These regulations provide a method by which an automatic contribution arrangement can become a qualified automatic contribution arrangement and automatically satisfy the ADP test of section 401(k)(3)(A)(ii). These regulations also describe how an automatic contribution arrangement can become an eligible automatic contribution arrangement and employees can get back mistaken contributions.

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

*Estimated Annual Burden Hours:* 36,000.

Dated: March 26, 2015.

**Dawn D. Wolfgang,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2015–07306 Filed 3–30–15; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Electronic Tax Administration Advisory Committee (ETAAC); Nominations

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

**ACTION:** Request for applications.

**SUMMARY:** The Internal Revenue Service (IRS) requests applications of individuals to be considered for selection as members of the Electronic Tax Administration Advisory Committee (ETAAC). Nominations should describe and document the proposed member's qualification for ETAAC membership, including the applicant's knowledge of regulations and the applicant's past or current affiliations and dealings with the particular tax segment or segments of the community that the applicant wishes to represent on the council. Applications will be accepted for current vacancies from qualified individuals and from professional and public interest groups that wish to have representation on ETAAC. Submittal of an application and resume is required.

The ETAAC provides an organized public forum for discussion of electronic tax administration issues in support of the overriding goal that paperless filing should be the preferred and most convenient method of filing tax and information returns. ETAAC members convey the public's perception of IRS electronic tax administration activities, offer constructive observations about current or proposed policies, programs, and procedures, and suggest improvements.

The IRS seeks a diverse group of individuals to represent various groups including: (1) Tax practitioners and preparers, (2) tax software developers, (3) large and small business, (4) employers and payroll service providers, (5) individual taxpayers, (6) financial industry (payers, payment options and best practices), (7) system integrators or technology providers, (8) digital or online service providers, (9) academic (marketing, sales or technical perspectives), (10) trusts and estates, (11) tax exempt organizations, and (12) state and local governments.

This is a volunteer position and members will serve a three-year term on the ETAAC to allow for a rotation in membership which ensures that different perspectives are represented. Travel expenses within government guidelines will be reimbursed. Potential candidates must pass an IRS tax compliance check and Federal Bureau of Investigation (FBI) background investigation.

**DATES:** The complete application package must be received no later than Friday, May 22, 2015.

**ADDRESSES:** Applications should be sent to Internal Revenue Service, 1111 Constitution Ave. NW., Attn: ETAAC

Analyst, Room 7045, SE:OLS:SAS Washington, DC 20224, by email: [etaac@irs.gov](mailto:etaac@irs.gov) or by fax to (202) 317-6238 (not a toll-free number). An application can be obtained by sending an email to [etaac@irs.gov](mailto:etaac@irs.gov) or calling (202) 317-6247 or (202) 317-6248 (not toll-free numbers).

**FOR FURTHER INFORMATION CONTACT:**

Sean Parman at (202) 317-6247 or Rose Smith at (202) 317-6248, or send an email to [etaac@irs.gov](mailto:etaac@irs.gov).

**SUPPLEMENTARY INFORMATION:** The establishment and operation of the Electronic Tax Administration Advisory Committee (ETAAC) is required by the Internal Revenue Service (IRS) Restructuring and Reform Act of 1998 (RRA 98), Title II, Section 2001(b)(2). ETAAC follows a charter in accordance with the provisions of the Federal Advisory Committee Act (FACA), 5 U.S.C., App. 2. The ETAAC provides continued input into the development and implementation of the IRS's strategy for electronic tax administration. The ETAAC will research, analyze, consider, and make recommendations on a wide range of electronic tax administration issues and will provide input into the development of the strategic plan for electronic tax administration. Members will provide an annual report to Congress by June 30th.

Applicants must complete the application, which includes describing and documenting your qualifications for membership to the Committee. Submit a short (one or two page) statement, including recent examples, addressing your specific skills and qualifications as they relate to the following: (1) Filing, preparing, or processing tax or information returns/requests electronically (e.g. e-file); (2) Managing a multi-channel customer service environment; (3) Developing web or mobile applications, including experience with human-centered design, front-end and back-end development; (4) Developing software product lines for businesses (specify small/medium sized businesses or large enterprise) and/or consumers; (5) Working in digital commerce environment or financial institution, including managing large volume of digital transactions and improving associated processes; (6) Mitigating cybersecurity risks affecting digital commerce, including, but not limited to identity theft, authentication, and transmission of sensitive data; (7) Incorporating mobile, cloud computing, digital communication, and/or analytics into product or service design; (8) Thinking critically and planning strategically in order to collaborate on

digital issues and ideas, preferably electronic tax administration; (9) Managing large scale-business transformation, including digital migration, change management and culture change; (10) Communicating (oral and written) issues and recommendations. An acknowledgement of receipt will be sent to all applicants.

Equal opportunity practices will be followed in all appointments to the ETAAC in accordance with Department of Treasury and IRS policies. The IRS has a special interest in assuring that women and men, members of all races and national origins, and individuals with disabilities have an opportunity to serve on advisory committees: and therefore, extends particular encouragement to nominations from such appropriately qualified individuals.

Dated: March 27, 2015.

**David W. Parrish,**

*Director, Strategic and Analytic Services, Office of Online Services.*

[FR Doc. 2015-07336 Filed 3-30-15; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Office of the Secretary

#### List of Countries Requiring Cooperation With an International Boycott

In accordance with section 999(a)(3) of the Internal Revenue Code of 1986, the Department of the Treasury is publishing a current list of countries which require or may require participation in, or cooperation with, an international boycott (within the meaning of section 999(b)(3) of the Internal Revenue Code of 1986).

On the basis of the best information currently available to the Department of the Treasury, the following countries require or may require participation in, or cooperation with, an international boycott (within the meaning of section 999(b)(3) of the Internal Revenue Code of 1986).

Iraq  
Kuwait  
Lebanon  
Libya  
Qatar  
Saudi Arabia  
Syria  
United Arab Emirates  
Yemen

**Danielle Rolfes,**

*International Tax Counsel (Tax Policy).*

[FR Doc. 2015-07309 Filed 3-30-15; 8:45 am]

**BILLING CODE 4810-25-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

**AGENCY:** Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** The Department of the Treasury will submit the following information collection request 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 April 30, 2015 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](mailto: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](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:**

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

**SUPPLEMENTARY INFORMATION:**

#### Bureau of the Fiscal Service (FS)

*OMB Number:* 1530-0014.

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

*Title:* Annual Letters—Certificate of Authority (A) and Admitted Reinsurer (B).

*Abstract:* Annual letters sent to insurance companies providing surety bonds to protect the U.S. or companies providing reinsurance to the U.S. Information needed for renewal of certified companies and their underwriting limitations, and of admitted reinsurers.

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

*Estimated Annual Burden Hours:* 13,555.

**Dawn D. Wolfgang,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2015-07291 Filed 3-30-15; 8:45 am]

**BILLING CODE 4810-AS-P**