

business and tax-exempt organization average, with an e-file rate of approximately 31 percent.

The gap between the e-file rates for employment tax returns and all other returns allows a focus on employment tax returns to provide measurable growth in the overall rate for electronic filing. Potential approaches to increase electronic filing of employment tax returns are found in existing rules governing individual and business returns, and in recent successes for individual e-filing mandates.

The following paragraph applies to all of the collections of information covered by this notice: An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Request for Comments: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on:

(a) What do you, your business, or agency see as the main advantages and disadvantages to employers to e-file employment tax returns through a free online filing option offered through a public-private partnership; of the free online filing capability?

(b) The circumstances under which employers currently mailing in employment tax returns might utilize a free online filing option offered through a public-private partnership;

(c) The circumstances under which employers currently e-filing employment tax returns or their tax

professionals might utilize a free online filing option offered through a public-private partnership;

(d) The best way to market a free online filing option to employers and their tax professionals to increase the electronic filing of employment tax returns;

(e) The circumstances under which companies that currently offer electronic filing of employment tax returns or those capable of developing a free online filing option for employment tax returns might participate in a public-private partnership to offer free online filing;

(f) The support needed from IRS by companies participating in a public-private partnership to offer free online filing of employment tax returns;

(g) The need to exclude certain employers from participation in a free online filing option for employment tax returns, such as based on an employer's total payroll, total number of employees, total assets, or types of business;

(h) Any and all products and services other than free online filing of employment tax returns that companies participating in a public-private partnership would want to offer (for profit or not for profit) to employers using the free online filing option;

(i) Any uses of information that companies participating in a public-private partnership to offer free online filing of employment tax returns would need to require from employers in order to participate in a public-private partnership;

(j) Any advantages from being identified as an IRS *e-file* Partner on the IRS Web site and any impact on these advantages from a public-private partnership to offer free online filing of employment tax returns;

(k) Any advantages, disadvantages, or preferences for IRS creating its own free online filing portal for employment tax returns on IRS.gov without a public-private partnership;

(l) The importance of implementing any of these proposals for employment tax reporting by 2016, 2017, or another date;

(m) The burdens of requiring employers to file all employment tax returns electronically;

(n) The burdens of requiring only paid preparers of employment tax returns to file the returns electronically; and

(o) The need to except certain taxpayers or tax professionals from any e-file mandate for employment tax returns.

Dated: February 27, 2015.

Robert J. Bedoya,

Director, e-File Services.

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DEPARTMENT OF VETERANS AFFAIRS

Advisory Committee on Disability Compensation; Notice of Meeting Cancellation

AGENCY: Department of Veterans Affairs.

The Department of Veterans Affairs gives notice under the Federal Advisory Committee Act, 5 U.S.C. App. 2, that the meeting of the Advisory Committee on Disability Compensation, previously scheduled to be held at the Department of Veterans Affairs, 1800 G Street NW., Washington, DC 20006, on March 9-11, 2015, *has been cancelled*.

For more information, please contact Ms. Nancy Copeland, Designated Federal Officer at (202) 461-9684 or via email at Nancy.Copeland@va.gov.

Dated: March 3, 2015.

Michael Shores,

Regulation Policy and Management, Office of General Counsel.

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