

directed to R. Joseph Durbala, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Section 6708 Failure to Maintain List of Advisees with Respect to Reportable Transactions.

*OMB Number:* 1545–2245.

*Regulation Project Number:* TD 9764.

*Abstract:* This document contains final regulations relating to the penalty under section 6708 of the Internal Revenue Code for failing to make available lists of advisees with respect to reportable transactions. Section 6708 imposes a penalty upon material advisors for failing to make available to the Secretary, upon written request, the list required to be maintained by section 6112 of the Internal Revenue Code within 20 business days after the date of such request. The final regulations primarily affect individuals and entities who are material advisors, as defined in section 6111 of the Internal Revenue Code.

*Current Actions:* There is no change to the burden previously approved.

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

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 25.

*Estimated Time per Respondent:* 8 hours.

*Estimated Total Annual Burden Hours:* 200.

The following paragraph applies to all 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 if 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.

*Desired Focus of Comments:* The Internal Revenue Service (IRS) is particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility;
- Evaluate the accuracy of the agency's estimate of the burden of the

proposed collection of information, including the validity of the methodology and assumptions used;

- Enhance the quality, utility, and clarity of the information to be collected; and
- Minimize the burden of the collection of information on those who are to respond, including using appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., by permitting electronic submissions of responses.

Comments submitted in response to this notice will be summarized and/or included in the ICR for OMB approval of the extension of the information collection; they will also become a matter of public record.

Approved: October 10, 2018.

**R. Joseph Durbala,**

*Tax Analyst, IRS.*

[FR Doc. 2018–22515 Filed 10–15–18; 8:45 am]

**BILLING CODE 4830–01–P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Advisory Committee to the Internal Revenue Service; Meeting**

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

**ACTION:** Notice of meeting.

**SUMMARY:** The Information Reporting Program Advisory Committee (IRPAC) will hold a public meeting on Wednesday, October 24, 2018.

**FOR FURTHER INFORMATION CONTACT:** Ms. Tonjua Menefee, National Public Liaison, CL:NPL:BSRM, Rm. 7559, 1111 Constitution Avenue NW, Washington, DC 20224.

Phone: 202–317–6851 (not a toll-free number). Email address: [PublicLiaison@irs.gov](mailto:PublicLiaison@irs.gov).

**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 a public meeting of the IRPAC will be held on Wednesday, October 24, 2018 from 9:00 a.m. to 1:00 p.m. at the Melrose Georgetown Hotel, 2430 Pennsylvania Ave. NW, Washington, DC 20037. Report recommendations on issues that may be discussed include: FIRE System Latency, IRC § 6050S and Form 1098–T Reporting; Business Master File Entity Addresses; Form W–9 Enhancements; Form W–4 2018 & 2019 versions; Expansion of IRS Direct Pay Program for Estimated Individual Income Tax Payments; Inclusion of

Adjusted Gross Amount for Reporting on Form 1099–K; Tax Identification Number Identity Theft Resulting in False Forms 1099; Validity period of documentary evidence and treaty statement under the Qualified Intermediary (QI) Agreement; Foreign Account Tax Compliance Act including Section 871(m).

Last minute agenda changes may preclude notice. Due to limited seating and security requirements, please call or email Tonjua Menefee to confirm your attendance. Ms. Menefee can be reached at 202–317–6851 or [PublicLiaison@irs.gov](mailto:PublicLiaison@irs.gov). Should you wish the IRPAC to consider a written statement, please call 202–317–6851, or write to: Internal Revenue Service, Office of National Public Liaison, CL:NPL:SRM, Room 7559, 1111 Constitution Avenue NW, Washington, DC 20224 or email: [PublicLiaison@irs.gov](mailto:PublicLiaison@irs.gov).

Dated: October 10, 2018.

**Melvin Hardy,**

*Director, National Public Liaison.*

[FR Doc. 2018–22514 Filed 10–15–18; 8:45 am]

**BILLING CODE 4830–01–P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Proposed Collection; Comment Request for Revenue Procedure**

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

**ACTION:** Notice and request for comments.

**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 proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning information collection requirements related to guidance for qualification as an acceptance agent, and execution of an agreement between an acceptance agent and the Internal Revenue Service relating to the issuance of certain taxpayer identifying numbers.

**DATES:** Written comments should be received on or before December 17, 2018 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Laurie Brimmer, Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW, Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or

copies of the form(s) and instructions should be directed to Charles G. Daniel at (202) 317-5754, at Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [Charles.G.Daniel@irs.gov](mailto:Charles.G.Daniel@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Guidance for qualification as an acceptance agent, and execution of an agreement between an acceptance agent and the Internal Revenue Service relating to the issuance of certain taxpayer identifying numbers.

*OMB Number:* 1545-1499.

*Revenue Procedure Number:* Revenue Procedure 2006-10.

*Abstract:* Revenue Procedure 2006-10 describes application procedures for becoming an acceptance agent and the requisite agreement that an agent must execute with the Internal Revenue Service.

*Current Actions:* There are no changes being made to the revenue procedure at this time.

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

*Affected Public:* Individuals, business or other for-profit organizations, not-for-profit institutions, Federal Government, and state, local or tribal governments.

*Estimated Number of Respondents:* 8,000.

*Estimated Time per Respondent:* 3 hrs., 7 minutes.

*Estimated Total Annual Burden Hours:* 24,960.

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) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the

information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: October 10, 2018.

**Laurie Brimmer,**  
*Senior Tax Analyst.*

[FR Doc. 2018-22444 Filed 10-15-18; 8:45 am]

**BILLING CODE 4830-01-P**

**U.S.-CHINA ECONOMIC AND SECURITY REVIEW COMMISSION**

**Notice of Open Public Event**

**AGENCY:** U.S.-China Economic and Security Review Commission.

**ACTION:** Notice of open public event.

**SUMMARY:** Notice is hereby given of the following open public event of the U.S.-China Economic and Security Review Commission. The Commission is mandated by Congress to investigate, assess, and report to Congress annually on "the national security implications of the economic relationship between the United States and the People's Republic of China." Pursuant to this mandate, the Commission will hold a public release of its 2018 Annual Report to Congress in Washington, DC on November 14, 2018.

**DATES:** The release is scheduled for Wednesday, November 14, 2018 from 10:30 a.m. to 11:30 a.m.

**ADDRESSES:** Hart Senate Office Building, Room 902, Washington, DC. Please check the Commission's website at [www.uscc.gov](http://www.uscc.gov) for possible changes to the event schedule. *Reservations are not required to attend.*

**FOR FURTHER INFORMATION CONTACT:** Any member of the public seeking further information concerning the event should contact Leslie Tisdale, 444 North Capitol Street NW, Suite 602, Washington DC 20001; telephone: 202-624-1496, or via email at [ltisdale@uscc.gov](mailto:ltisdale@uscc.gov). *Reservations are not required to attend.*

**SUPPLEMENTARY INFORMATION:**

*Topics to Be Discussed:* The Commission's 2018 Annual Report to Congress addresses the following topics:

- U.S.-China Economic and Trade Relations, including: Year in Review: Economics and Trade; Tools to Address U.S.-China Economic Challenges; and China's Agricultural Policies: Trade, Investment, Safety, and Innovation.

- U.S.-China Security Relations, including: Year in Review: Security and Foreign Affairs; and China's Military Reorganization and Modernization: Implications for the United States.

- China and the World, including: Belt and Road Initiative; China's Relations with U.S. Allies and Partners; China and Taiwan; China and Hong Kong; and China's Evolving North Korea Strategy.

- China's High-Tech Development, including Next Generation Connectivity.

**Authority:** Congress created the U.S.-China Economic and Security Review Commission in 2000 in the National Defense Authorization Act (Public Law 106-398), as amended by Division P of the Consolidated Appropriations Resolution, 2003 (Public Law 108-7), as amended by Public Law 109-108 (November 22, 2005), as amended by Public Law 113-291 (December 19, 2014).

Dated: October 11, 2018.

**Daniel W. Peck,**

*Executive Director, U.S.-China Economic and Security Review Commission.*

[FR Doc. 2018-22498 Filed 10-15-18; 8:45 am]

**BILLING CODE 1137-00-P**

**DEPARTMENT OF VETERANS AFFAIRS**

[OMB Control No. 2900-0609]

**Agency Information Collection Activity Under OMB Review: Survey of Veteran Enrollees' Health and Use of Health Care**

**AGENCY:** Veterans Health Administration, Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** In compliance with the Paperwork Reduction Act (PRA) of 1995, this notice announces that the Veterans Health Administration, Department of Veterans Affairs, will submit the collection of information abstracted below to the Office of Management and Budget (OMB) for review and comment. The PRA submission describes the nature of the information collection and its expected cost and burden and it includes the actual data collection instrument.

**DATES:** Comments must be submitted on or before November 15, 2018.

**ADDRESSES:** Submit written comments on the collection of information through [www.Regulations.gov](http://www.Regulations.gov), or to Office of Information and Regulatory Affairs, Office of Management and Budget, Attn: VA Desk Officer; 725 17th St. NW, Washington, DC 20503 or sent through electronic mail to [oir\\_submission@omb.eop.gov](mailto:oir_submission@omb.eop.gov). Please refer to "OMB