

(iii) has no pending or threatened litigation that would materially affect its ability to enter into and carry out the activities specified in the Allocation Agreement; and (iv) is not in default of its articles of incorporation, bylaws or other organizational documents, or any agreements with the Federal government.

If an Allocatee identifies Subsidiary Allocatees, the CDFI Fund reserves the right to require an Allocatee to provide supporting documentation evidencing that it Controls such entities prior to entering into an Allocation Agreement with the Allocatee and its Subsidiary Allocatees. The CDFI Fund reserves the right, in its sole discretion, to rescind its allocation award if the Allocatee fails to return the Allocation Agreement, signed by the authorized representative of the Allocatee, and/or provide the CDFI Fund with any other requested documentation, including an approved legal opinion, within the deadlines set by the CDFI Fund.

C. Fees: The CDFI Fund reserves the right, in accordance with applicable Federal law and, if authorized, to charge allocation reservation and/or compliance monitoring fees to all entities receiving NMTC allocations. Prior to imposing any such fee, the CDFI Fund will publish additional information concerning the nature and amount of the fee.

D. Reporting: The CDFI Fund will collect information, on at least an annual basis from all Applicants that are awarded NMTC allocations and/or are recipients of QLICs, including such audited financial statements and opinions of counsel as the CDFI Fund deems necessary or desirable, in its sole discretion. The CDFI Fund will require the Applicant to retain information as the CDFI Fund deems necessary or desirable and shall provide such information to the CDFI Fund when requested to monitor each Allocatee's compliance with the provisions of its Allocation Agreement and to assess the impact of the NMTC Program in Low-Income Communities. The CDFI Fund may also provide such information to the IRS in a manner consistent with IRC § 6103 so that the IRS may determine, among other things, whether the Allocatee has used substantially all of the proceeds of each QEI raised through its NMTC allocation to make QLICs. The Allocation Agreement shall further describe the Allocatee's reporting requirements.

The CDFI Fund reserves the right, in its sole discretion, to modify these reporting requirements if it determines it to be appropriate and necessary; however, such reporting requirements

will be modified only after due notice to Allocatees.

VII. Agency Contacts

The CDFI Fund will provide programmatic and information technology support related to the allocation application between the hours of 9:00 a.m. and 5:00 p.m. ET through December 14, 2015. The CDFI Fund will not respond to phone calls or emails concerning the application that are received after 5:00 p.m. ET on December 14, 2015 until after the allocation application deadline of December 16, 2015. Applications and other information regarding the CDFI Fund and its programs may be obtained from the CDFI Fund's Web site at <https://www.cdfifund.gov>. The CDFI Fund will post on its Web site responses to questions of general applicability regarding the NMTC Program.

A. Information technology support: Technical support can be obtained by calling (202) 653-0422 or by email at ithelpdesk@cdfi.treas.gov. People who have visual or mobility impairments that prevent them from accessing the Low-Income Community maps using the CDFI Fund's Web site should call (202) 653-0422 for assistance. These are not toll free numbers.

B. Programmatic support: If you have any questions about the programmatic requirements of this NOAA, contact the CDFI Fund's NMTC Program Manager by email at cdfihelp@cdfi.treas.gov; or by telephone at (202) 653-0421. These are not toll-free numbers.

C. Administrative support: If you have any questions regarding the administrative requirements of this NOAA, contact the CDFI Fund's NMTC Program Manager by email at cdfihelp@cdfi.treas.gov, or by telephone at (202) 653-0421. These are not toll free numbers.

D. IRS support: For questions regarding the tax aspects of the NMTC Program, contact Jian Grant and James Holmes, Office of the Associate Chief Counsel (Passthroughs and Special Industries), IRS, by telephone at (202) 317-4137, or by facsimile at (202) 317-6731. These are not toll free numbers. Applicants wishing formal ruling request should see IRS Internal Revenue Bulletin 2015-1, issued January 2, 2015.

VIII. Information Sessions

In connection with this NOAA, the CDFI Fund may conduct one or more information sessions that will be produced in Washington, DC and broadcast over the internet via webcasting as well as telephone conference calls. For further information on these upcoming information

sessions, please visit the CDFI Fund's Web site at <https://www.cdfifund.gov>.

Authority: 26 U.S.C. 45D; 31 U.S.C. 321; 26 CFR 1.45D-1.

Dated: October 20, 2015.

Mary Ann Donovan,

Director, Community Development Financial Institutions Fund.

[FR Doc. 2015-26971 Filed 10-22-15; 8:45 am]

BILLING CODE 4810-70-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Revenue Procedure 2011-4, Revenue Procedure 2011-5, Revenue Procedure 2011-6, and Revenue Procedure 2011-8

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, 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, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Revenue Procedure 2011-4 (Letter Rulings), Revenue Procedure 2011-5 (Technical Advice), Revenue Procedure 2011-6 (Determination Letters), and Revenue Procedure 2011-8 (User Fees).

DATES: Written comments should be received on or before December 22, 2015 to be assured of consideration.

ADDRESSES: Direct all written comments to Elaine Christophe, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the revenue procedures should be directed to Allan Hopkins, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet, at Allan.M.Hopkins@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Revenue Procedure 2011-4 (Letter Rulings), Revenue Procedure 2011-5 (Technical Advice), Revenue Procedure 2011-6 (Determination Letters), and Revenue Procedure 2011-8 (User Fees).

OMB Number: 1545-1520.

Revenue Procedure Number: Revenue Procedure 2011–4, Revenue Procedure 2011–5, Revenue Procedure 2011–6, and Revenue Procedure 2011–8.

Abstract: The information requested in these revenue procedures is required to enable the Office of the Division Commissioner (Tax Exempt and Government Entities) of the Internal Revenue Service to give advice on filing letter ruling, determination letter, and technical advice requests, to process such requests, and to determine the amount of any user fees.

Current Actions: There are no changes being made to these revenue procedures at this time.

Type of Review: Extension of a currently approved collection.

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

Estimated Number of Respondents: 83,074.

Estimated Time per Respondent: 2 hours, 8 minutes.

Estimated Total Annual Burden Hours: 178,146.

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 13, 2015.

Elaine Christophe,

OMB Reports Clearance Officer.

[FR Doc. 2015–26934 Filed 10–22–15; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Notice 2009–31 and Revenue Procedure 2009–43

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, 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, Public Law 104–13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Notice 2009–31, Election and Notice Procedures for Multiemployer Plans under Sections 204 and 205 of WRERA and Revenue Procedure 2009–43, Revocation of Elections by Multiemployer Plans to Freeze Funded Status under section 204 of WRERA.

DATES: Written comments should be received on or before December 22, 2015 to be assured of consideration.

ADDRESSES: Direct all written comments to Elaine Christophe, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of notice should be directed to Allan Hopkins, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet, at Allan.M.Hopkins@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Election and Notice Procedures for Multiemployer Plans under Sections 204 and 205 of WRERA.

OMB Number: 1545–2141.

Notice Number: Notice 2009–31 and Revenue Procedure 2009–43.

Abstract: Notice 2009–31 provides guidance for sponsors of multiemployer defined benefit plans relating to the elections described in sections 204 and 205 of the Worker, Retiree, and Employer Recovery Act of 2008, Public Law 110–458 (WRERA), and on the

notice required to be provided if a plan sponsor makes an election under section 204. Revenue Procedure 2009–43 provides follow-up guidance to Notice 2009–31. This new guidance describes procedures for revoking elections under WRERA.

Current Actions: Renewal of OMB approval. There is no change to the paperwork burden previously approved by OMB.

Type of Review: Extension of a currently approved collection.

Affected Public: State, local, or tribal governments.

Estimated Number of Respondents: 1,600.

Estimated Average Time Per Respondent: 1 hour.

Estimated Total Annual Burden Hours: 1,600.

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 13, 2015.

Elaine Christophe,

IRS Reports Clearance Officer.

[FR Doc. 2015–26933 Filed 10–22–15; 8:45 am]

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