DC 20224 or through the Internet at *Martha.R.Brinson@irs.gov.*

**SUPPLEMENTARY INFORMATION:**

*Title:* Miscellaneous Sections Affected by the Taxpayer Bill of Rights 2 and the Personal Responsibility and Work Opportunity Reconciliation Act of 1996.

*OMB Number:* 1545–1356.

*Regulation Project Number:* TD 8725.

*Abstract:* Under Internal Revenue Code section 7430 a prevailing party may recover the reasonable administrative or litigation costs incurred in an administrative or civil proceeding that relates to the determination, collection, or refund of any tax, interest, or penalty. Section 301.7430–2(c) of the regulation provides that the IRS will not award administrative costs under section 7430 unless the taxpayer files a written request in accordance with the requirements of the regulation.

*Current Actions:* There is no change to this existing regulation.

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

*Affected Public:* Individuals or households, and business or other for-profit organizations, not-for-profit institutions, farms, and the Federal government.

*Estimated Number of Respondents:* 38.

*Estimated Time per Respondent:* 2 hours, 16 minutes.

*Estimated Total Annual Burden Hours:* 86.

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: April 14, 2015.

**Christie A. Preston,**

*IRS Reports Clearance Officer.*

[FR Doc. 2015–08905 Filed 4–17–15; 8:45 am]

**BILLING CODE 4830–01–P**

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## DEPARTMENT OF THE TREASURY

### Advisory Committee on Risk-Sharing Mechanisms To Voluntarily Reinsure Against Losses From Acts of Terrorism

**AGENCY:** Departmental Offices, U.S. Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** The Department of the Treasury (Treasury) seeks applications from individuals who wish to serve on the advisory committee on risk-sharing mechanisms to voluntarily reinsure against losses from acts of terrorism in order to encourage the growth of nongovernmental, private market reinsurance capacity for protection against losses from acts of terrorism.

**DATES:** *Application due date:* May 20, 2015.

**FOR FURTHER INFORMATION CONTACT:** Brett D. Hewitt, Policy Advisor, Federal Insurance Office, Room 1410, Department of the Treasury, 1500 Pennsylvania Avenue NW., Washington, DC 20220, at (202) 622–5892 (this is not a toll-free number). Persons who have difficulty hearing or speaking may access this number via TTY by calling the toll-free Federal Relay Service at (800) 877–8339.

**SUPPLEMENTARY INFORMATION:** Pursuant to section 110 of the Terrorism Risk Insurance Program Reauthorization Act of 2015,[1] and the Federal Advisory Committee Act,[2] Treasury established the advisory committee on risk-sharing mechanisms to voluntarily reinsure against losses from acts of terrorism (Advisory Committee). In general, the Advisory Committee serves to present advice and recommendations to the Federal Insurance Office (FIO) with respect to the creation and development of nongovernmental risk-sharing mechanisms that encourage the growth of private market reinsurance capacity for protection against losses arising from acts of terrorism. Under the Federal Insurance Office Act of 2010, FIO has the authority to assist the Secretary of the Treasury in administering the Terrorism Risk Insurance Program.[3]

#### I. Scope and Membership of the Advisory Committee

The Advisory Committee was established to provide an opportunity for directors, officers, or other employees of insurers, reinsurers, or capital market participants that are participating or that desire to participate in nongovernmental risk-sharing mechanisms related to terrorism risk, to periodically offer views directly to FIO. The duties of the Advisory Committee shall be solely advisory, and any advice and recommendations of the Advisory Committee shall not be binding on FIO.

The Advisory Committee is a nine-member committee.

#### II. Application for Advisory Committee

Treasury seeks applications from directors, officers, or other employees of insurers, reinsurers, or capital market participants that are participating or that desire to participate in nongovernmental risk-sharing mechanisms related to reinsurance for losses arising from acts of terrorism.

To apply, an applicant must submit an appropriately detailed resumé and a cover letter that includes a brief description of the applicant's reason for applying. An applicant must state in the applicant's materials that he or she agrees to submit to a pre-appointment tax and criminal background investigation in accordance with Treasury Directive 21–03. Applications should be addressed to Brett Hewitt and sent via email to *Brett.Hewitt@treasury.gov.* The deadline for submitting applications is May 20, 2015.

**Michael T. McRaith,**

*Director, Federal Insurance Office.*

[FR Doc. 2015–08978 Filed 4–17–15; 8:45 am]

**BILLING CODE 4810–25–P**

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

### Notice of Open Public Hearing

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

**ACTION:** Notice of open public hearing—April 22, 2015, Washington, DC.

**SUMMARY:** Notice is hereby given of the following hearing of the U.S.-China

[1] Pub. L. 114–1, § 110.

[2] 5 U.S.C. App. 2, § 1–16, as amended.

[3] 31 U.S.C. 313(c)(1)(D).