

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Proposed Collection; Comment Request for Form 14693**

**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 Form 14693, Application for Reduced Rate of Withholding on Whistleblower Award Payment.

**DATES:** Written comments should be received on or before July 6, 2015 to be assured of consideration.

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

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the forms and instructions 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](mailto:Allan.M.Hopkins@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Application for Reduced Rate of Withholding on Whistleblower Award Payment.

*OMB Number:* 1545–XXXX.

*Form Number:* Form 14693.

*Abstract:* Form 8858 and Schedule M are used by certain U.S. persons that own a foreign disregarded entity (FDE) directly or, in certain circumstances, indirectly or constructively.

*Current Actions:* This new form is being submitted for OMB approval.

*Type of Review:* New collection.

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 100.

*Estimated Time per Respondent:* 45 minutes.

*Estimated Total Annual Burden Hours:* 75.

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 28, 2014.

**Christie Preston,**

*IRS, Reports Clearance Officer.*

[FR Doc. 2015–10597 Filed 5–5–15; 8:45 am]

**BILLING CODE 4830–01–P**

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Proposed Collection; Comment Request for Form 4670**

**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 Form 4670, Request for Relief of Payment of Certain Withholding Taxes.

**DATES:** Written comments should be received on or before July 6, 2015 to be assured of consideration.

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

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Kerry Dennis at Internal Revenue Service, Room 129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet, at [Kerry.Dennis@irs.gov](mailto:Kerry.Dennis@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Request for Relief of Payment of Certain Withholding Taxes.

*OMB Number:* 1545–XXXX.

*Form Number:* 4670.

*Abstract:* A payor who fails to withhold certain required taxes from a payee may be entitled to relief, under sections 3402(d), 3102(f)(3), 1463 or Regulations section 1.1474–4. To apply for relief, a payor must show that the payee reported the payments and paid the corresponding tax. To secure relief as described above, a payor must obtain a separate, completed Form 4669, Statement of Payments Received from each payee for each year relief is requested. These Forms 4669 should be compiled and attached to Form 4670, Request for Relief of Payment of Certain Withholding Taxes, which will be used as a coversheet, summarizing the number of statements per year, for Forms 4669.

*Current Actions:* Request for new OMB Control Number.

*Type of Review:* Existing collection in use without an OMB number.

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

*Estimated Number of Respondents:* 9,000.

*Estimated Time per Response:* 15 minutes.

*Estimated Total Annual Burden Hours:* 2,250.

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 29, 2015.

**Christie Preston,**

*IRS Reports Clearance Officer.*

[FR Doc. 2015-10594 Filed 5-5-15; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Treasury Directive 75-02 and Directive Publication 75-02, Department of the Treasury National Environmental Policy Act (NEPA) Program

**AGENCY:** Office of Environment, Health, and Safety, Departmental Offices, Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** The purpose of this notice is to inform the public that the Department of the Treasury (Treasury or the Department) is issuing its final policy and procedures for implementing the National Environmental Policy Act of 1969 (NEPA) and related executive orders and requirements. This Notice adopts the proposed Directive and accompanying guidelines, published on August 22, 2014, with minor revisions.

**DATES:** This Directive will be effective on May 6, 2015.

**FOR FURTHER INFORMATION CONTACT:** Daniel Cain, Acting Director, Treasury Operations, at 202-622-0074 (not a toll-free number) or *Daniel.Cain@do.treas.gov*.

## SUPPLEMENTARY INFORMATION:

### Background

The National Environmental Policy Act (NEPA) requires federal agencies to integrate environmental values into their decision-making processes by considering the environmental impacts of their proposed actions and reasonable alternatives to those actions. The Department's final Directive and accompanying guidelines establish a policy and procedures to ensure the integration of environmental considerations into the activities of the Department of the Treasury. A copy of the final Directive is available at <http://www.treasury.gov/about/role-of-treasury/orders-directives/Pages/directives-numeric.aspx>.

The Directive outlines roles and responsibilities for compliance with NEPA and establishes a framework for the balanced and proactive consideration of NEPA in the planning and execution of Treasury activities. Treasury's responsibilities include managing federal finances; collecting taxes, and paying bills of the United States; producing currency and coinage; managing government accounts and the public debt; supervising national banks and thrift institutions; advising on domestic and international financial, monetary, economic, trade and tax policy; enforcing federal finance and tax laws; and investigating and prosecuting tax evaders, counterfeiters, and forgers.

The final Directive includes processes for preparing Environmental Assessments, Findings of No Significant Impact, and Environmental Impact Statements. It also includes Categorical Exclusions (CE) identifying the actions that normally do not have the potential for significant environmental impacts. The Department will use this Directive in conjunction with NEPA, the Council on Environmental Quality regulations at 40 CFR parts 1500-1508, and other pertinent environmental laws, regulations, and Executive Orders.

### Changes

The Department published a draft Directive (including an associated Directive Publication), and a request for comments in the **Federal Register** on August 22, 2014. 79 FR 49834. The draft

Directive proposed Treasury policy for meeting the requirements under NEPA, including a proposed list of categories of Treasury actions that absent extraordinary circumstances are excluded from further consideration in an Environmental Assessment or Environmental Impact Statement, known as categorical exclusions.

The Department received three comments on the proposed Directive during the comment period. After considering the comments received, the Department now adopts the proposed Directive with minor revisions to help clarify the categorical exclusion and extraordinary circumstance analysis and documentation requirements and procedures. Specifically, the Department revised draft Directive Publication Section 7.a to eliminate language that could have suggested that Treasury bureau heads had authority to establish categorical exclusions in addition to those set forth in Appendix 1 of the Directive Publication.

The Department further revised draft Directive Publication Section 7.a to state more clearly and consistently that an extraordinary circumstance exists and will preclude reliance on a CE if the conditions specified in the extraordinary circumstances create the potential for a significant environmental impact.

Treasury also revised draft Directive Section 7.b., which, as originally worded, would have suggested that documentation was required whenever a CE was applied. As revised, the Section states that documentation is required when a CE is applied to a new or unusual activity. In addition, the revisions to this Section clarified the internal process for documentation and converted the form at Appendix 1 to a suggested format that may be adapted as necessary for application to a specific action.

The Department also made minor revisions to Appendix 1 to clarify the application of CE's A7 and B1.

**Brodi Fontenot,**

*Assistant Secretary for Management.*

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