# **DEPARTMENT OF THE TREASURY**

#### Internal Revenue Service

# Proposed Collection; Comment Request for Regulation Project

**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)). The IRS is soliciting comments concerning cooperative housing corporations.

**DATES:** Written comments should be received on or before April 13, 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 this regulation should be directed to Sara Covington, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224 or through the internet at Sara.L.covington@irs.gov.

# SUPPLEMENTARY INFORMATION:

Title: Cooperative Housing Corporations.

OMB Number: 1545-1041.

Regulation Project Number: T.D. 8316 Abstract: Section 1.216–1(d)(2) of this regulation allows cooperative housing corporations to make an election whereby the amounts of mortgage interest and/or real estate taxes allocated to tenant-stockholders of the corporation will be based on a reasonable estimate of the actual costs attributable to each tenant-stockholders based on the number of shares held in the corporation.

Current Actions: There is no change to this existing regulation, but the estimated time per/respondents and estimated total annual burden hours have been readjusted.

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

Affected Public: Individuals or households, and business or other forprofit organizations.

Estimated Number of Respondents: 2,500.

Estimated Time per Respondent: 30 minutes.

Estimated Total Annual Burden Hours: 1,250.

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: February 4, 2015.

# Christie Preston,

IRS Reports Clearance Officer.

[FR Doc. 2015–02862 Filed 2–10–15; 8:45 am]

BILLING CODE 4830-01-P

#### **DEPARTMENT OF THE TREASURY**

# **Internal Revenue Service**

# Proposed Collection; Comment Request for Form 2587

**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 2587, Application for Special Enrollment Examination.

**DATES:** Written comments should be received on or before April 13, 2015 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Christie A. 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 collection should be directed to Martha R. Brinson, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at Martha.R.Brinson@irs.gov.

# SUPPLEMENTARY INFORMATION:

Title: Application for Special Enrollment Examination.

OMB Number: 1545–0949.

Form Number: 2587.
Abstract: Form 2587 is used by individuals to apply to take the Special Enrollment Examination to establish eligibility for enrollment to practice before the IRS. The information on the

take the examination and to plan for the administration of the examination.

Current Actions: There are no changes being made to Form 2587 at this time.

form is used by the Director of Practice

to identify those individuals seeking to

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals.

Estimated Number of Respondents:

11,000.
Estimated Time per Respondent: 6
min.

Estimated Total Annual Burden Hours: 880.

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: February 4, 2015.

# Christie A. Preston,

IRS Reports Clearance Officer. [FR Doc. 2015–02860 Filed 2–10–15; 8:45 am] BILLING CODE 4830–01–P

#### DEPARTMENT OF THE TREASURY

# **Internal Revenue Service**

# Privacy Act of 1974, as Amended

**AGENCY:** Internal Revenue Service, Treasury.

**ACTION:** Notice of proposed alteration of a Privacy Act system of records.

SUMMARY: In accordance with the requirements of the Privacy Act of 1974, as amended, 5 U.S.C. 552a, the Department of the Treasury, Internal Revenue Service (IRS), gives notice of proposed alteration of a system of records entitled Treasury/IRS 34.013, Identification Media Files System for Employees and Others Issued IRS Identification.

**DATES:** Comments must be received no later than March 13, 2015. The proposed altered system will become effective March 23, 2015, unless the IRS receives comments which cause reconsideration of this action.

ADDRESSES: Comments should be sent to the Office of Privacy, Governmental Liaison and Disclosure, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC 20224. Comments will be available for inspection and copying in the IRS Freedom of Information Reading Room (Room 1621) at the above address. The telephone number for the Reading Room is (202) 317–4997 (not a toll-free number).

# FOR FURTHER INFORMATION CONTACT:

David Silverman, Management and Program Analyst, IRS Office of Privacy, Governmental Liaison and Disclosure, (202) 317–6452 (not a toll-free number).

SUPPLEMENTARY INFORMATION: IRS is proposing to alter the Privacy Act system of records entitled Treasury/IRS 34.013, Identification Media Files System for Employees and Others Issued IRS Identification, to include the additional purpose of using the physical access control system to determine the most efficient way for IRS to manage office space.

IRS employees present their Federal Standard Homeland Security Policy Directive (HSPD)–12 Personal Identity Verification (PIV Card) to a card reader to enter IRS facilities. The card reader scans the employee's identity credentials and transmits the data to a server that verifies the employee's authorization to enter a facility.

This entrance information will be aggregated to protect employee privacy and will then be used to enable IRS to more efficiently determine what space it needs for optimum use of resources. A notice describing this system of records was most recently published at 77 FR 155, August 10, 2012. IRS Proposes to alter the system to include the collection of this data.

Dated: January 26, 2015.

#### Helen Goff Foster,

Deputy Assistant Secretary for Privacy, Transparency, and Records.

#### TREASURY/IRS 34.013

#### SYSTEM NAME:

Identification Media Files System for Employees and Others Issued IRS Identification

Purposes: Current Purpose Statement: To track the issuance and loss of identification media.

#### NEW PURPOSE STATEMENT:

Description of changes: To track the issuance and loss of identification media used to authenticate IRS employees and to plan for efficient allocation and utilization of space based upon records showing use of IRS facilities.

[FR Doc. 2015–02743 Filed 2–10–15; 8:45 am]

#### **DEPARTMENT OF THE TREASURY**

#### **Internal Revenue Service**

Quarterly Publication of Individuals, Who Have Chosen To Expatriate, as Required by Section 6039G

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

**ACTION:** Notice.

SUMMARY: This notice is provided in accordance with IRC section 6039G of the Health Insurance Portability and Accountability Act (HIPPA) of 1996, as amended. This listing contains the name of each individual losing United States citizenship (within the meaning of section 877(a) or 877A) with respect to whom the Secretary received information during the quarter ending December 31, 2014. For purposes of this listing, long-term residents, as defined in section 877(e)(2), are treated as if they were citizens of the United States who lost citizenship.

Last name	First name	Middle name/Initials
ABBASSY-EJIMADU ABEL ACIERNO AL HAMIDI ALLISON ALLRED ALMONACID AL-SABAH ALZAMIL AL-ZAMIL AMBROSE AMLAND	MONICA ANDREW MATTHEW BASIM MILES TRENT MARIA LULUA ABDULLA SAQAR JONATHAN STANLEY	BARBARA CRAIG ROBERT  CLIFFORD DREW GABRIELA MUBARAK HAMAD AHMED WILLIAM