

should be directed to Martha R. Brinson, at (202)317-5753, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [Martha.R.Brinson@irs.gov](mailto:Martha.R.Brinson@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Electronic Federal Tax Payment System (EFTPS).

*OMB Number:* 1545-1467.

*Form Number:* Forms 9779, 9783, 9787, and 9789.

*Abstract:* These forms are used by business and individual taxpayers to enroll in the Electronic Federal Tax Payment System (EFTPS). EFTPS is an electronic remittance processing system the Service uses to accept electronically transmitted federal tax payments. EFTPS (1) establishes and maintains a taxpayer data base which includes entity information from the taxpayers or their banks, (2) initiates the transfer of the tax payment amount from the taxpayer's bank account, (3) validates the entity information and selected elements for each taxpayer, and (4) electronically transmits taxpayer payment data to the IRS.

*Current Actions:* There are no changes being made to these forms.

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

*Affected Public:* Individuals, business or other for-profit organizations, and state, local or tribal governments.

*Estimated Number of Respondents:* 4,350,000.

*Estimated Total Annual Burden Hours:* 755,192.

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. Comments will be 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 has 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 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: March 29, 2018.

**Laurie Brimmer,**

*Senior Tax Analyst.*

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**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Proposed Collection; Comment Request for Form 1041**

**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 Form 1041, U.S. Income Tax Return for Estates and Trusts, and related Schedules D, I, J, K-1, Form 1041-V, and Frequently Asked Questions (FAQs) relating to the elections of deferred foreign income.

**DATES:** Written comments should be received on or before June 4, 2018 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Laurie Brimmer, Internal Revenue Service, Room 6526, 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 Sandra Lowery at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or at (202) 317-5754 or through the internet, at [Sandra.J.Lowery@irs.gov](mailto:Sandra.J.Lowery@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* U.S. Income Tax Return for Estates and Trusts.

*OMB Number:* 1545-0092.

*Form Number:* Form 1041.

*Abstract:* IRC section 6012 requires that an annual income tax return be

filed for estates and trusts. The data is used by the IRS to determine that the estates, trusts, and beneficiaries filed the proper returns and paid the correct tax.

Public Law 115-97, section 14103 has a retroactive effective date of 2017. In order for taxpayers to fulfill their filing obligations and report the correct amount of tax under Section 14103, the IRS developed FAQ's to alert taxpayers how and where to report this income on their 2017 return. A critical part of this effort includes alerting taxpayers of their filing obligations and educating them on how and where this would be reported. The data will be utilized by the IRS to ensure that the correct amount of tax is paid.

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

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

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

*Estimated Number of Respondents:* 9,433,703.

*Estimated Time per Respondent:* 32 hours, 38 minutes.

*Estimated Total Annual Burden Hours:* 307,844,800.

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: March 29, 2018.

**Laurie Brimmer,**

*Senior Tax Analyst.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Open Meeting of the Taxpayer Advocacy Panel Joint Committee

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

**ACTION:** Notice of meeting.

**SUMMARY:** An open meeting of the Taxpayer Advocacy Panel Joint Committee will be conducted. The Taxpayer Advocacy Panel is soliciting public comments, ideas, and suggestions on improving customer service at the Internal Revenue Service.

**DATES:** The meeting will be held Wednesday, April 25, 2018.

**FOR FURTHER INFORMATION CONTACT:** Lisa Billups at 1-888-912-1227 or (214) 413-6523.

**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 an open meeting of the Taxpayer Advocacy Panel Joint Committee will be held Wednesday, April 25, 2018, at 1:00 p.m. Eastern Time via teleconference. The public is invited to make oral comments or submit written statements for consideration. For more information please contact Lisa Billups at 1-888-912-1227 or (214) 413-6523, or write TAP Office 1114 Commerce Street, Dallas, TX 75242-1021, or post comments to the website: <http://www.improveirs.org>.

The agenda will include various committee issues for submission to the IRS and other TAP related topics. Public input is welcomed.

Dated: March 28, 2018.

**Antoinette Ross,**

*Acting Director, Taxpayer Advocacy Panel.*

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## DEPARTMENT OF VETERANS AFFAIRS

### Disruption of Mail Service

**AGENCY:** Department of Veterans Affairs.

**ACTION:** Notice of exception to date of receipt.

**SUMMARY:** In late August 2017, Hurricane Harvey interrupted operations at the Department of Veterans Affairs (VA) regional office in Houston, Texas, as well as postal service in multiple Texas communities. In late September 2017, Hurricane Maria interrupted operations at the VA regional office in Puerto Rico, and postal service throughout the Puerto Rico and U.S. Virgin Islands area. Correspondence containing claims, information, or evidence sent to VA during these periods was likely delayed due to interrupted operations of the regional office or postal service. VA aims to protect the interest of claimants who sent correspondence to the Veterans Benefits Administration (VBA) through the normal channels of communication during these periods and prevent them from possibly being deprived of benefits solely because those channels of communication were disrupted due to events outside of the claimants' control. Therefore, VA is instituting procedures to consider alternative dates as the date of receipt of correspondence.

**FOR FURTHER INFORMATION CONTACT:** Jonathan Hughes, Acting Assistant Director, Policy and Procedures, Compensation Service, Department of Veterans Affairs, 810 Vermont Avenue, NW, Washington, DC 20420, (202) 461-9700 (this is not a toll-free telephone number).

**SUPPLEMENTARY INFORMATION:** A VA regulation, 38 CFR 3.1(r), allows the Under Secretary for Benefits to establish exceptions to VA's rule about date of receipt of claims, information, or evidence. Ordinarily, "date of receipt" means the date on which a claim, information or evidence was received in a VA office. The regulation states that exceptions may be established when a natural or man-made interference with

the normal channels through which VA ordinarily receives correspondence has resulted in one or more VA regional offices experiencing extended delays in receipt of claims, information or evidence to an extent that, if not addressed, the delay would adversely affect such claimants, through no fault of their own.

In late August 2017, Hurricane Harvey interrupted operations at the VA regional office in Houston, Texas, as well as postal service in multiple surrounding Texas communities. In late September 2017, Hurricane Maria interrupted operations at the VA regional office in Puerto Rico, as well as postal service in the Puerto Rico and U.S. Virgin Islands areas. Correspondence containing claims, information or evidence sent to VA during these periods was likely delayed due to interrupted operations of the regional office or postal service. Because regional offices and the mail system were impacted, VA established the following exceptions to the standard rule, on date of receipt.

#### Exceptions to Date of Receipt for Claimants Affected By Hurricane Harvey

VA hereby gives notice that, for purposes of determining the date of entitlement, any correspondence received by VA during the period September 1 through September 7, 2017, from individuals in zip codes designated to have been impacted by Hurricane Harvey that contained claims, information or evidence will be considered received no later than August 31, 2017. Alternatively, if the correspondence was received during the period September 1 through September 7, 2017, but the postmark date is prior to August 31, 2017, the correspondence will be considered received on the date of postmark.

This guidance applies to correspondence received during the designated period from the zip codes designated below.

#### ZIP CODES IMPACTED BY HURRICANE HARVEY

|       |       |       |       |       |       |       |       |
|-------|-------|-------|-------|-------|-------|-------|-------|
| 75928 | 77062 | 77252 | 77364 | 77467 | 77573 | 77950 | 78393 |
| 75930 | 77063 | 77253 | 77365 | 77468 | 77574 | 77951 | 78401 |
| 75931 | 77064 | 77254 | 77367 | 77469 | 77575 | 77954 | 78402 |
| 75932 | 77065 | 77255 | 77368 | 77470 | 77577 | 77957 | 78403 |
| 75933 | 77066 | 77256 | 77369 | 77471 | 77578 | 77960 | 78404 |
| 75934 | 77067 | 77257 | 77371 | 77473 | 77580 | 77961 | 78405 |
| 75936 | 77068 | 77258 | 77372 | 77474 | 77581 | 77962 | 78406 |
| 75938 | 77069 | 77259 | 77373 | 77475 | 77582 | 77963 | 78407 |
| 75939 | 77070 | 77261 | 77374 | 77476 | 77583 | 77964 | 78408 |
| 75942 | 77071 | 77262 | 77375 | 77477 | 77584 | 77967 | 78409 |