

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Open Meeting of the Taxpayer Advocacy Panel Taxpayer Communications Project Committee**

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

**ACTION:** Notice of meeting.

**SUMMARY:** An open meeting of the Taxpayer Advocacy Panel's Taxpayer Communications Project 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 Tuesday, April 9, 2019.

**FOR FURTHER INFORMATION CONTACT:** Otis Simpson at 1-888-912-1227 or 202-317-3332.

**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 a meeting of the Taxpayer Advocacy Panel Taxpayer Communications Notices and Correspondence Project Committee will be held Tuesday, April 9, 2019, at 3:00 p.m. Eastern Time. The public is invited to make oral comments or submit written statements for consideration. Due to limited time and structure of meeting, notification of intent to participate must be made with Otis Simpson. For more information please contact Otis Simpson at 1-888-912-1227 or 202-317-3332, or write TAP Office, 1111 Constitution Ave. NW, Room 1509, Washington, DC 20224 or contact us at the website: <http://www.improveirs.org>. The agenda will include various IRS issues.

Dated: March 22, 2019.

**Kevin Brown,**

*Acting Director, Taxpayer Advocacy Panel.*

[FR Doc. 2019-05854 Filed 3-26-19; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Open Meeting of the Taxpayer Advocacy Panel's Toll-Free Phone Line Project Committee**

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

**ACTION:** Notice of meeting.

**SUMMARY:** An open meeting of the Taxpayer Advocacy Panel's Toll-Free

Phone Line Project 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 10, 2019.

**FOR FURTHER INFORMATION CONTACT:** Rosalind Matherne at 1-888-912-1227 or 202-317-4115.

**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 Toll-Free Phone Line Project Committee will be held Wednesday, April 10, 2019, 12:00 p.m. Eastern Time. The public is invited to make oral comments or submit written statements for consideration. Due to limited time and structure of meeting, notification of intent to participate must be made with Rosalind Matherne. For more information please contact Rosalind Matherne at 1-888-912-1227 or 202-317-4115, or write TAP Office, 1111 Constitution Ave. NW, Room 1509, Washington, DC 20224 or contact us at the website: <http://www.improveirs.org>. The agenda will include various IRS issues.

Dated: March 22, 2019.

**Kevin Brown,**

*Acting Director, Taxpayer Advocacy Panel.*

[FR Doc. 2019-05855 Filed 3-26-19; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Open Meeting of the Taxpayer Advocacy Panel Taxpayer Assistance Center Project Committee**

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

**ACTION:** Notice of meeting.

**SUMMARY:** An open meeting of the Taxpayer Advocacy Panel's Taxpayer Assistance Center Project 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 Thursday, April 11, 2019.

**FOR FURTHER INFORMATION CONTACT:** Matthew O'Sullivan at 1-888-912-1227 or (510) 907-5274.

**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's Taxpayer Assistance Center Project Committee will be held Thursday, at 3:00 p.m. Eastern time. The public is invited to make oral comments or submit written statements for consideration. Due to limited time and structure of meeting, notification of intent to participate must be made with Matthew O'Sullivan. For more information please contact Matthew O'Sullivan at 1-888-912-1227 or (510) 907-5274, or write TAP Office, 1301 Clay Street, Oakland, CA 94612-5217 or contact us at the website: <http://www.improveirs.org>. The agenda will include various IRS issues.

Dated: March 22, 2019.

**Kevin Brown,**

*Acting Director, Taxpayer Advocacy Panel.*

[FR Doc. 2019-05856 Filed 3-26-19; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY****Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple IRS Information Collection Requests**

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

**ACTION:** Notice.

**SUMMARY:** The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

**DATES:** Comments should be received on or before April 26, 2019 to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at [OIRA\\_Submission@OMB.EOP.gov](mailto:OIRA_Submission@OMB.EOP.gov) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave NW, Suite 8142, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** Copies of the submissions may be obtained from Jennifer Quintana by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622-0489, or viewing the entire

information collection request at [www.reginfo.gov](http://www.reginfo.gov).

**SUPPLEMENTARY INFORMATION:**

**Internal Revenue Service (IRS)**

*Title:* TD 8517: Debt Instruments With Original Discount; Imputed Interest on Deferred Payment Sales or Exchanges of Property; TD 9599: Property Traded on an Established Market.

*OMB Control Number:* 1545–1353.

*Type of Review:* Extension without change of a currently approved collection.

*Description:* This document contains regulations relating to the tax treatment of debt instruments with original issue discount and the imputation of interest on deferred payments under certain contracts for the sale or exchange of property and determining when property is traded on an established market for purposes of determining the issue price of a debt instrument. The regulations provide needed guidance to holders and issuers of debt instruments.

*Form:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 645,000.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 645,000.

*Estimated Time per Response:* .3 hours per response.

*Estimated Total Annual Burden Hours:* 195,500.

*Title:* Form 8882—Credit for Employer-Provided Childcare Facilities and Services.

*OMB Control Number:* 1545–1809.

*Type of Review:* Extension without change of a currently approved collection.

*Description:* Qualified employers use Form 8882 to request a credit for employer-provided childcare facilities and services. Section 45F provides credit based on costs incurred by an employer in providing childcare facilities and resource and referral services. The credit is 25% of the qualified childcare expenditures plus 10% of the qualified childcare resource and referral expenditures for the tax year, up to a maximum credit of \$150,000 per tax year.

*Form:* 8882.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 286.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 286.

*Estimated Time per Response:* 3.68 hours per response.

*Estimated Total Annual Burden Hours:* 1,053.

*Title:* Notice 2006–24, (superseded by NOT 2007–52) Qualifying Advanced Coal Project Program.

*OMB Control Number:* 1545–2003.

*Type of Review:* Extension without change of a currently approved collection.

*Description:* Notice 2006–24 establishes the qualifying advanced coal project program under Sec. 48A of the Internal Revenue Code. The notice provides the time and manner for a taxpayer to apply for an allocation of qualifying advanced coal project credits and, once the taxpayer has received this allocation, the time and manner for the taxpayer to file for a certification of its qualifying advanced coal project. Notice 2007–52 clarifies, modifies, amplifies and supersedes Notice 2006–24. Notice 2008–26 updates and amplifies IRS Notice 2007–52.

*Form:* None.

*Affected Public:* Businesses or other for profits.

*Estimated Number of Respondents:* 45.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 45.

*Estimated Time per Response:* 110 hours per response.

*Estimated Total Annual Burden Hours:* 4,950.

*Title:* NOT–2009–31—Election and Notice Procedures for Multiemployer Plans Under Sections 204 and 205 of WRERA.

*OMB Control Number:* 1545–2141.

*Type of Review:* Extension without change of a currently approved collection.

*Description:* The guidance in this notice implements temporary, elective relief under the Workers, Retirees, and Employers Relief Act of 2008 (WRERA), which was enacted December 2008 for multi-employer pension plans from certain funding requirements.

*Form:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 1,600.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 1,600.

*Estimated Time per Response:* 1 hour per response.

*Estimated Total Annual Burden Hours:* 1,600.

*Title:* Form 13997, Validating Your TIN and Reasonable Cause.

*OMB Control Number:* 1545–2144.

*Type of Review:* Extension without change of a currently approved collection.

*Description:* Under the provisions of Internal Revenue Code Section (IRC §) 6039E, Information Concerning Resident Status, individuals are required to provide certain information (see IRC § 6039E(b)) with their application for a U.S. passport or with their application for permanent U.S. residence. This form is an attachment to Letter 4318 to inform the individual about the IRC provisions, the penalty, and to request them to complete this form and return it to the IRS.

*Form:* 13997.

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 2,000.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 2,000.

*Estimated Time per Response:* 1 hour per response.

*Estimated Total Annual Burden Hours:* 2,000.

*Title:* Form 13768—Electronic Tax Administration Advisory Committee Membership Application.

*OMB Control Number:* 1545–2231.

*Type of Review:* Extension without change of a currently approved collection.

*Description:* The Internal Revenue Service Restructuring and Reform Act of 1998 (RRA 98) authorized the creation of the Electronic Tax Administration Advisory Committee (ETAAC). ETAAC has a primary duty of providing input to the Internal Revenue Service (IRS) on its strategic plan for electronic tax administration. Accordingly, ETAAC's responsibilities involve researching, analyzing and making recommendations on a wide range of electronic tax administration issues.

*Form:* 13768.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 500.

*Frequency of Response:* On Occasion.

*Estimated Total Number of Annual Responses:* 500.

*Estimated Time per Response:* 1.5 hours per response.

*Estimated Total Annual Burden Hours:* 750.

*Title:* Section 6708, Failure to Maintain List of Advisees with Respect to Reportable Transactions.

*OMB Control Number:* 1545–2245.

*Type of Review:* Extension without change of a currently approved collection.

*Description:* Section 6112 requires material advisors to maintain lists of advisees and other information with respect to reportable transactions and to

make that information available to the Secretary upon written request. Section 6708 imposes a penalty on a person required to maintain a list under section 6112 (a “material advisor”) who fails to make the list available to the IRS upon written request. Under section 6708(a)(1), if a material advisor fails to comply with a written request for the section 6112 list within 20 business days after the request is made, the material advisor is subject to a penalty in the amount of \$10,000 for each day of the failure after the 20th business day. The collection of information in the final regulations is in section 301.6708–1(c)(3)(ii). This information is required for the IRS to determine whether good cause exists to grant a person affected by these regulations an extension of the legislatively established 20-business-day period to furnish a lawfully requested list to the IRS.

*Form:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 25.

*Frequency of Response:* Annually and On Occasion.

*Estimated Total Number of Annual Responses:* 25.

*Estimated Time per Response:* 8 hours per response.

*Estimated Total Annual Burden Hours:* 200.

*Authority:* 44 U.S.C. 3501 *et seq.*

Dated: March 21, 2019.

**Jennifer P. Quintana,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2019–05783 Filed 3–26–19; 8:45 am]

**BILLING CODE 4810–01–P**

## DEPARTMENT OF THE TREASURY

### Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Tax and Trade Bureau Information Collection Requests

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

**ACTION:** Notice.

**SUMMARY:** The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

**DATES:** Comments should be received on or before April 26, 2019 to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at *OIRA\_Submission@OMB.EOP.gov* and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW, Suite 8100, Washington, DC 20220, or email at *PRA@treasury.gov*.

**FOR FURTHER INFORMATION CONTACT:** Copies of the submissions may be obtained from Jennifer Quintana by emailing *PRA@treasury.gov*, calling (202) 622–0489, or viewing the entire information collection request at *www.reginfo.gov*.

#### SUPPLEMENTARY INFORMATION:

##### Tax and Trade Bureau (TTB)

1. *Title:* Authorization to Furnish Financial Information and Certificate of Compliance.

*OMB Control Number:* 1513–0004.

*Type of Review:* Extension without change of a currently approved collection.

*Description:* Under its statutory and regulatory authorities, during an alcohol or tobacco permit investigation, the Alcohol and Tobacco Tax and Trade Bureau (TTB) may require such applicants to show that they have the financial standing necessary to conduct their operations in compliance with Federal law. However, the Right to Financial Privacy Act of 1978 (the Act; 12 U.S.C. 3401 *et seq.*) limits the Federal Government’s access to the records of individuals held by financial institutions. The Act provides that a person may authorize a financial institution to disclose their individual records to a Federal agency, but it also requires the agency to certify to the institution that the agency has complied with the Act. To meet the Act’s requirements, a permit applicant uses TTB F 5030.6 to authorize a financial institution to disclose their individual records to TTB, and TTB uses the form to certify to the institution that the agency has complied with the Act.

*Form:* TTB F 5030.6.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 240.

*Frequency of Response:* On Occasion.

*Estimated Total Number of Annual Responses:* 240.

*Estimated Time per Response:* 15 minutes.

*Estimated Total Annual Burden Hours:* 60.

2. *Title:* Records Supporting Drawback Claims on Eligible Articles Brought into the United States from Puerto Rico or the Virgin Islands.

*OMB Control Number:* 1513–0089.

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

*Description:* Under the Internal Revenue Code (IRC) at 26 U.S.C. 7652(g), the provisions of 26 U.S.C. 5111–5114 providing for drawback (refund) of Federal excise taxes paid on distilled spirits used in certain nonbeverage products—medicines, medicinal preparations, food products, flavors, flavoring extracts, and perfumes—also apply to such articles brought into the United States from Puerto Rico or the U.S. Virgin Islands. In particular, 26 U.S.C. 5112 requires nonbeverage product drawback claimants to keep the records necessary to document the information provided in such claims, subject to regulations prescribed by the Secretary of the Treasury. Based on those IRC authorities, the TTB regulations at 27 CFR 26.174 and 26.310 require persons making nonbeverage product drawback claims on eligible articles brought into the United States from Puerto Rico or the U.S. Virgin Islands to keep certain business, formula, and taxpayment records documenting the data regarding the distilled spirits and articles in question provided in such claims. Those persons must maintain the required records at their business premises for at least 3 years, during which time TTB may inspect the records to verify the data provided in their claims. TTB’s verification of such nonbeverage product drawback claims is necessary to protect the revenue and ensure compliance with relevant statutory and regulatory requirements.

*Form:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 10.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 10.

*Estimated Time per Response:* 1 hour.

*Estimated Total Annual Burden Hours:* 10.

*Authority:* 44 U.S.C. 3501 *et seq.*

Dated: March 22, 2019.

**Spencer W. Clark,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2019–05886 Filed 3–26–19; 8:45 am]

**BILLING CODE 4810–31–P**