

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 continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning depreciation and amortization (including information on listed property).

DATES: Written comments should be received on or before June 16, 2020 to be assured of consideration.

ADDRESSES: Direct all written comments to Ronald J. Durbala, Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW, Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form should be directed to Kerry Dennis, at (202) 317-5751 or Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW, Washington DC 20224, or through the internet, at Kerry.Dennis@irs.gov.

SUPPLEMENTARY INFORMATION:
Title: Depreciation and Amortization (including Information on Listed Property).

OMB Number: 1545-0172.

Form Number: 4562.

Abstract: Form 4562 is used to claim a deduction for depreciation and amortization; to make the election to expense certain tangible property under Internal Revenue Code section 179; and to provide information on the business/ investment use of automobiles and other listed property. The form provides the IRS with the information necessary to determine that the correct depreciation deduction is being claimed.

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 organization.

Estimated Number of Respondents: 12,313,626.

Estimated Time Per Respondent: 36.41 hours.

Estimated Total Annual Burden Hours: 448,368,447 hours.

The following paragraph applies to all 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 if 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 10, 2020.

Ronald J. Durbala,

IRS Tax Analyst.

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DEPARTMENT OF THE TREASURY

Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments

AGENCY: Department of the Treasury.

ACTION: Notification.

SUMMARY: This notification announces that information about the Coronavirus Relief Fund for States, Tribal governments, and certain eligible local governments is available on the U.S. Department of the Treasury (Treasury) website, <https://home.treasury.gov/policy-issues/cares/state-and-local-governments>, including instructions for submitting payment information and the form of certification that certain eligible local governments and Tribal

governments must submit in order to receive payments from Treasury.

FOR FURTHER INFORMATION CONTACT: Jackson Miles, Special Assistant, Office of the Chief of Staff, at (202) 875-4703.

SUPPLEMENTARY INFORMATION: On March 27, 2020, the President signed into law the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), Public Law 116-136. Section 601(a)(1) of the Social Security Act as added by section 5001 of the CARES Act provides \$150 billion for Treasury to make payments to States (defined to include the District of Columbia, Puerto Rico, the United States Virgin Islands, Guam, the Commonwealth of the Northern Mariana Islands, and American Samoa), Tribal governments, and certain eligible local governments with more than 500,000 residents. Section 601(d) of the Social Security Act, as added by section 5001 of the CARES Act, requires that States, Tribal governments, or units of local government use the funds received to cover only those costs that (1) are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19); (2) were not accounted for in the budget most recently approved as of March 27, 2020, for the State or government; and (3) were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020. More information is available on <https://home.treasury.gov/policy-issues/cares/state-and-local-governments>.

Dated: April 13, 2020.

Daniel Kowalski,

Counselor to the Secretary, U.S. Department of the Treasury.

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DEPARTMENT OF THE TREASURY

United States Mint

Establish Price Increases for 2020 United States Mint Numismatic Products

AGENCY: United States Mint, Department of the Treasury.

ACTION: Notice.

SUMMARY: The United States Mint is announcing pricing for United States Mint numismatic products in accordance with the table below:

Product	2020 Retail Price
2020 United States Mint American Innovation™ Four-Coin Proof Set	\$24.00
2020 Native American \$1 Coin & Currency Set	34.50
2020 United States Mint Limited Edition Silver Proof Set™	170.00