

Category of respondent	Number of respondents	Participation time (minutes)	Burden (hours)
Recruit/Screening call (assumes 20% qualify; are available and interested in participating in the focus group)	560	5	46.7
Participation in 90-minute group	72	90	108
Total Burden			154.7

Estimated Costs to Respondents:
\$2,484.00.

The only cost burdens respondents will incur are costs related to travel to and from the research location. The costs are minimal and are expected to be offset by the honorarium that will be provided to all research participants. NHTSA estimates that each of the focus group participants will travel less than 30-miles one-way to the focus group location. Using the IRS standard mileage rate of \$0.575 per mile,⁵ each respondent is expected to incur no more than \$34.50 in transportation costs. Therefore, NHTSA estimates that the total costs to all respondents will be \$2,484.00.

Public Comments Invited: The results of this research will be used to inform communications for the New Car Assessment Program, also known as the Government 5-Star Safety Ratings program. Comments are invited on (1) whether the proposed collection of information is necessary for the proper performance of the functions of the Department, including whether the information will have practical utility; (2) the accuracy of the Department's estimate of the burden of the proposed information collection; (3) ways to enhance the quality, utility and clarity of the information to be collected; and (4) 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. The agency will summarize and/or include your comments in the request for OMB's clearance of this information collection.

(Authority: The Paperwork Reduction Act of 1995; 44 U.S.C. Chapter 35, as amended; 49 CFR 1.49; and DOT Order 1351.29)

Issued on: April 22, 2020.

James Kenneth Schulte,

Acting Associate Administrator, Office of Communications and Consumer Information.

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⁵ From Internal Revenue Services' 2020 Standard Mileage Rate for business miles driven. <https://www.irs.gov/pub/irs-drop/n-20-05.pdf>, last accessed March 26, 2020.

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 Internal Revenue Service (IRS), 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 information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Residence of Trusts and Estates—7701.

DATES: Written comments should be received on or before June 29, 2020 to be assured of consideration.

ADDRESSES: Direct all written comments to Kinna Brewington, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the regulation 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.

SUPPLEMENTARY INFORMATION:

Title: Residence of Trusts and Estates—7701.

OMB Number: 1545-1600.

Regulation Project Number: TD 8813.

Abstract: This regulation provides the procedures and requirements for making the election to remain a domestic trust in accordance with section 1161 of the Taxpayer Relief Act of 1997. The information submitted by taxpayers will be used by the IRS to determine if a trust is a domestic trust or a foreign trust.

Current Actions: There are no changes being made to this regulation.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households.

Estimated Number of Respondents:
222.

Estimated Time per Respondent: 31 minutes.

Estimated Total Annual Burden Hours: 114.

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 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 22, 2020.

Martha R. Brinson,

Tax Analyst.

[FR Doc. 2020-08983 Filed 4-27-20; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 8874-B

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service (IRS), 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 information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Notice of Recapture Event for New Markets Credit.

DATES: Written comments should be received on or before June 29, 2020 to be assured of consideration.

ADDRESSES: Direct all written comments to Kinna Brewington, 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 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.

SUPPLEMENTARY INFORMATION:

Title: Notice of Recapture Event for New Markets Credit.

OMB Number: 1545-2066.

Form Number: 8874-B.

Abstract: CDEs must provide notification to any taxpayer holder of a qualified equity investment (including prior holders) that a recapture event has occurred. This form is used to make the notification as required under Regulations section 1.45D-1(g)(2)(i)(B).

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: Individual or households, Business or other for-profit.

Estimated Number of Respondents: 500.

Estimated Time per Respondent: 5 hours; 30 minutes.

Estimated Total Annual Burden Hours: 2,755.

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 22, 2020.

Martha Brinson,

Tax Analyst.

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DEPARTMENT OF TREASURY

Internal Revenue Service

Internal Revenue Service Advisory Council (IRSAC); Nominations

AGENCY: Internal Revenue Service, Department of Treasury.

ACTION: Request for Nominations.

SUMMARY: The Internal Revenue Service (IRS) is requesting applications from individuals to be considered for selection as members of the Internal Revenue Service Advisory Council (IRSAC). Applications are currently being accepted for approximately 14 appointments that will begin in January 2021. Nominations may be submitted by individuals or organizations. IRSAC members are drawn from substantially diverse backgrounds representing a cross-section of the taxpaying public with substantial, disparate experience in tax preparation for individuals, small businesses and/or large, multi-national corporations; information reporting, tax-exempt and government entities; digital services; and professional standards of tax professionals. They should describe and document the proposed member's qualifications for IRSAC. In particular, the IRSAC is seeking applicants with knowledge and background in some of the following areas:

- Large Business & International—International tax expertise, experience

as a certified public accountant or tax attorney working in or for a large, sophisticated organization, and/or experience working in-house at a major firm dealing with complex organizations.

- Small Business & Self-Employed—Experience with online or digital businesses, experience with audit representation, experience educating on tax issues and topics, knowledge of passthrough entities, and/or knowledge of fiduciary tax.

- Tax Exempt & Government Entities—Experience in exempt organizations and/or experience with Indian tribal governments.

- Wage & Investment—Knowledge of tax law application/tax preparation experience, familiarity with IRS tax forms and publications, knowledge of the audit process, experience educating on tax issues and topics, knowledge of income tax issues related to refundable credits, tax software industry experience, Volunteer Income Tax Assistance and Tax Counseling for the Elderly experience, experience marketing/applying industry benchmarks to operations, and/or financial services information technology background with knowledge of technology innovations in public and private customer service sectors.

The IRSAC serves as an advisory body to the Commissioner of Internal Revenue and provides an organized public forum for discussion of relevant tax administration issues between IRS officials and representatives of the public. The IRSAC proposes enhancements to IRS operations, recommends administrative and policy changes to improve taxpayer service, compliance and tax administration, discusses relevant information reporting issues, addresses matters concerning tax-exempt and government entities, and conveys the public's perception of professional standards and best practices for tax professionals.

This is a volunteer position. Members are not paid for their services. IRSAC members gather in Washington, DC, for approximately four, two-day working sessions and one public meeting per year. All travel expenses within government guidelines are reimbursed. Appointed by the Commissioner of Internal Revenue with the concurrence of the Secretary of the Treasury, IRSAC members serve three-year terms to allow for a rotation in membership and ensure that different perspectives are represented. In accordance with the Department of Treasury Directive 21-03, a clearance process, including annual tax compliance checks and a practitioner check with the IRS Office of