

of U.S. Residency; Retaining Different Corporate Addresses for Different Types of Tax; Procedures for Partners that Receive Late Schedule K-1 Filings; Improvements to the Bridge Phase of the CAP; Examination Customer Coordination and Innovation Office; Improving the Taxpayer Experience in Docketed Cases within the Jurisdiction of the Independent Office of Appeals that Arise from Compliance Actions by the IRS' Correspondence Examination to Automated Underreporter Functions as well as Feedback Regarding Examination's efforts to Improve Taxpayer Experience with Respect to those Functions; Series 8038 Form Redesign and Updates; Recommendations for Employee Plan Examination Compliance Approaches; Recommendations for Changes to Group Trust Rules; Recommendations to TEOS Improvements; Recommendations for Effective State Engagement to Promote Employment Tax Compliance; Business Master File (BMF) Transcript Delivery Service (TDS); Artificial Intelligence BOTS for Customer Service; Tax Pro Account Online Features; Form SS-4, EIN Application, Daily Limit per Responsible Party. Last-minute agenda changes may preclude advance notice.

Time permitting, at the end of the meeting, interested persons may make oral statements germane to the Council's work. Persons wishing to make oral statements should contact Ms. Stephanie Burch at PublicLiaison@irs.gov and include the written text or outline of comments they propose to make orally. Such comments will be limited to five minutes in length. In addition, any interested person may file a written statement for consideration by the IRSAC by sending it to PublicLiaison@irs.gov.

Dated: October 25, 2022.

John A. Lipold,

Designated Federal Officer, Internal Revenue Service Advisory Council.

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DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Proposed Collection; Comment Request; Emergency Rental Assistance Program (ERA2)

AGENCY: Office of Recovery Programs, Departmental Offices, Department of the Treasury.

ACTION: Notice of information collection; request for comment.

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 comment on the proposed information collections listed below, in accordance with the Paperwork Reduction Act of 1995.

DATES: Comments should be received on or before January 3, 2023 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 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 Haley Adams by emailing haley.adams@treasury.gov or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION: On March 11, 2021, the President signed the American Rescue Plan Act of 2021 (the "Act") into law. The Act authorizes the Secretary of the Treasury to disburse \$21.55 billion of Emergency Rental Assistance (ERA2) to States, the District of Columbia, U.S. Territories, and certain local governments with more than 200,000 residents (collectively, "grantees") to provide financial assistance and housing stability services to eligible households. Beginning on October 1, 2022, eligible ERA2 grantees that have obligated 75% of the ERA2 funds allocated to them may also use their remaining unobligated funds on other affordable rental housing and eviction prevention activities, as defined by the Secretary, serving very low-income families.

Title: Emergency Rental Assistance Program (ERA2).

OMB Control Number: 1505-0270.

Type of Review: Revision of a previously approved collection.

Quarterly Reporting

Description

All ERA2 grantees must submit quarterly reports to Treasury detailing their uses of funds to ensure their compliance with the ERA2 Award Terms, the Act, and other applicable requirements. To collect this information, Treasury developed ERA2 quarterly report forms, the accompanying bulk upload templates, and associated guidance. Grantees are required to submit the quarterly reports electronically via Treasury's portal. The current OMB control number for the ERA2 quarterly report forms will expire on December 30, 2022.

Treasury is requesting OMB's approval of additions to and an extension of the ERA2 quarterly report data collection forms. The proposed additions include new questions necessary to monitor the grantees' uses of ERA2 funds to support affordable rental housing and eviction prevention activities starting on October 1, 2022, as authorized by the Act. The remainder of the report, which has been previously approved by OMB, is unchanged.

All information collected through the quarterly reporting is crucial to Treasury's effective monitoring of the ERA2 grantees' compliance with the requirements of the ERA2 award.

Form: Interim Reports,¹ ERA2 Quarterly Reports, Bulk Upload Template, and Guidance.

Affected Public: States, Territories, and local governments who received ERA2 awards.

Estimated Number of Respondents: 376.

Frequency of Response: Quarterly.

Estimated Total Number of Annual Responses: 1,504.

Estimated Time per Response: 30 hours.

Estimated Total Annual Burden Hours: 45,120 hours.

Request for Comments: Comments submitted in response to this notice will be summarized and included in the request for Office of Management and Budget 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 technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services required to provide information.

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

Melody Braswell,

Treasury PRA Clearance Officer.

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¹ Treasury is not currently collecting interim reports but is seeking approval of the documents in the event that they become necessary again in the future. Accordingly, they are not accounted for in the hourly burden calculations.