

SPECIAL PERMITS DATA—Continued

| Application No. | Applicant | Regulation(s) affected | Nature of the special permits thereof |
|-----------------|---------------------------|------------------------|--|
| 21136-N | Cimarron Composites, LLC. | 173.302(a)(1) | To authorize the manufacture, mark, sale, and use fiber reinforced composite cylinders with non-load sharing plastic liners in compliance with UN/ISO11515: 2013, Type 4. (modes 1, 2, 3). |
| 21137-N | DGM Italia Srl | 172.101(j) | To authorize the transportation in commerce of lithium ion batteries exceeding 35 kg by cargo-only aircraft. (mode 4). |

[FR Doc. 2020-24991 Filed 11-10-20; 8:45 am]

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DEPARTMENT OF THE TREASURY

Fiscal Service

Bureau of the Fiscal Service; Notice of Rate To Be Used for Federal Debt Collection, and Discount and Rebate Evaluation

AGENCY: Bureau of the Fiscal Service, Fiscal Service, Treasury.

ACTION: Notice of rate to be used for Federal debt collection, and discount and rebate evaluation.

SUMMARY: The Secretary of the Treasury is responsible for computing and publishing the percentage rate that is used in assessing interest charges for outstanding debts owed to the Government (The Debt Collection Act of 1982, as amended). This rate is also used by agencies as a comparison point in evaluating the cost-effectiveness of a cash discount. In addition, this rate is used in determining when agencies should pay purchase card invoices when the card issuer offers a rebate. Notice is hereby given that the applicable rate for calendar year 2021 is 1.00 percent.

DATES: January 1, 2021 through December 31, 2021

FOR FURTHER INFORMATION CONTACT: Department of the Treasury, Bureau of the Fiscal Service, Payment Management, E-Commerce Division (LC-RM 349B), 3201 Pennsy Drive, Building E, Landover, MD 20785 (Telephone: 202-874-9428).

SUPPLEMENTARY INFORMATION: The rate reflects the current value of funds to the Treasury for use in connection with Federal Cash Management systems and is based on investment rates set for purposes of Public Law 95-147, 91 Stat. 1227 (October 28, 1977). Computed each year by averaging Treasury Tax and Loan (TT&L) investment rates for the 12-month period ending every September 30, rounded to the nearest whole percentage, for applicability effective

each January 1. Quarterly revisions are made if the annual average, on a moving basis, changes by 2 percentage points. The rate for calendar year 2021 reflects the average investment rates for the 12-month period that ended September 30, 2020.

Authority: 31 U.S.C. Section 3717.

Ronda L. Kent,
Assistant Commissioner, Payment Management and Chief Disbursing Officer.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Exempt Organization Forms: 990, 990-BL, 990-EZ, 990-N, 990-PF, 990-T, 990-W, 990 SCH E, 990 SCH I, 990 SCH M, 990 SCH D, 990 SCH F, 990 SCH H, 990 SCH J, 990 SCH K, 990 SCH R, 990/990-EZ SCH A, 990/990-EZ SCH C, 990/990-EZ SCH G, 990/990-EZ SCH L, 990/990-EZ SCH N, 990/990-EZ SCH O, 990/990-EZ/990-PF SCH B, 1023, 1023-EZ, 1023-Interactive, 1024, 1024-A, 1028, 1120-POL, 4720, 5578, 5884-C, 6069, 6497, 8038, 8038-B, 8038-CP, 8038-G, 8038-GC, 8038-R, 8038-T, 8038-TC, 8282, 8328, 8330, 8453-E.O., 8453-X, 8718, 8868, 8870, 8871, 8872, 8879-E.O., 8886-T, 8899, and Related Attachments

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 continuing information collections, as required by the Paperwork Reduction Act of 1995 (PRA). This notice requests comments on all forms used by tax-exempt organizations: Forms 990, 990-BL, 990-EZ, 990-N, 990-PF, 990-T,

990-W, 990 SCH E, 990 SCH I, 990 SCH M, 990 SCH D, 990 SCH F, 990 SCH H, 990 SCH J, 990 SCH K, 990 SCH R, 990/990-EZ SCH A, 990/990-EZ SCH C, 990/990-EZ SCH G, 990/990-EZ SCH L, 990/990-EZ SCH N, 990/990-EZ SCH O, 990/990-EZ/990-PF SCH B, 1023, 1023-EZ, 1023-Interactive, 1024, 1024-A, 1028, 1120-POL, 4720, 5578, 5884-C, 6069, 6497, 8038, 8038-B, 8038-CP, 8038-G, 8038-GC, 8038-R, 8038-T, 8038-TC, 8282, 8328, 8330, 8453-E.O., 8453-X, 8718, 8868, 8870, 8871, 8872, 8879-E.O., 8886-T, 8899 related and all attachments to these forms (see the Appendix-A to this notice). With this notice, the IRS is also announcing significant changes to (1) the manner in which tax forms used by tax-exempt organizations will be approved under the PRA and (2) its method of estimating the paperwork burden imposed on all tax-exempt organizations.

DATES: Written comments should be received on or before January 11, 2021 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 Brinson, at (202) 317-5753, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at Martha.R.Brinson@irs.gov.

SUPPLEMENTARY INFORMATION: *Related Internal Revenue Service and the Department of Treasury Guidance:* Pub 1075, EE-111-80 (TD 8019—Final) Public Inspection of Exempt Organization Return TD 8033 (TEMP) Tax Exempt Entity Leasing (REG-209274-85) Revenue Procedure 98-19, Exceptions to the notice and reporting requirements of section 6033(e)(1) and the tax imposed by section 6033(e)(2) REG-246256-96 (Final TD 8978) Excise Taxes on Excess Benefit Transactions T.D. 8861, Private Foundation Disclosure Rules

Notice 2006–109—Interim Guidance Regarding Supporting Organizations and Donor Advised Funds

Disclosure by taxable party to the tax-exempt entity

Reinstatement and Retroactive Reinstatement for Reasonable Cause (Rev. Proc. 2014–11) and Transitional Relief for Small Organizations (Notice 2011–43) under IRC § 6033(j)

TD 8086—Election for \$10 Million Limitation on Exempt Small Issues of Industrial Development Bonds; Supplemental Capital Expenditure Statements (LR–185–84 Final)

Arbitrage Restrictions and Guidance on Issue Price Definition for Tax Exempt Bonds

TD 8712 (Final), Definition of Private Activity Bonds; TD 9741, General Allocation and Accounting Regulations Under Section 141; Remedial Actions for Tax-Exempt Bonds

FI–28–96 (Final) Arbitrage Restrictions on Tax-Exempt Bonds

REG–121475–03 (TD 9495-Final) Qualified Zone Academy Bonds: Obligations of States and Political Subdivisions

Notice 2009–26, Build America Bonds and Direct Payment Subsidy Implementation

Notice 2012–48: Tribal Economic Development Bonds

TD 7925 7952—Indian Tribal Governments Treated As States For Certain Purposes

Revenue Procedure 97–15, Section 103—Remedial Payment Closing Agreement Program

T.D. 8802—Certain Asset Transfers to a Tax-Exempt Entity

TD 7852—Registration Requirements with Respect to Debt Obligations (NPRM, LR–255–82)

Notice 2007–70—Charitable Contributions of Certain Motor Vehicles, Boats, and Airplanes. Reporting requirements under Sec. 170(f)(12)(D)

TD 8124—Time and Manner of Making Certain Elections Under the Tax Reform Act of 1986

Publication 1075 Tax Information Security Guidelines for Federal, State and Local Agencies

Today, over 70 percent of all tax-exempt organization returns other than Form 990–N and all Forms 990–N are prepared using software by the taxpayer or with preparer assistance.

These are forms used by tax-exempt organizations taxpayers. These include Forms 990, 990–PF, 990–N, and 990–T, and related schedules tax-exempt organizations attach to their tax returns (see Appendix-A to this notice). In addition, there are numerous regulations, notices and Treasury Decisions that are covered by the burden estimate provided in this notice. (See Appendix B for a list).

Taxpayer Compliance Burden

Tax compliance burden is defined as the time and money taxpayers spend to comply with their tax filing responsibilities. Time-related activities include recordkeeping, tax planning, gathering tax materials, learning about the law and what you need to do, and completing and submitting the return. Out-of-pocket costs include expenses such as purchasing tax software, paying a third-party preparer, and printing and postage. Tax compliance burden does not include a taxpayer's tax liability, economic inefficiencies caused by sub-optimal choices related to tax deductions or credits, or psychological costs.

Proposed PRA Submission to OMB

Title: Returns of Organization Exempt from Income Tax Under Section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code.

OMB Number: 1545–0047.

Form Numbers: Forms 990, 990–EZ, 990–PF, 990–N, 990–T and all attachments to these forms and related forms (see the Appendix-A to this notice).

Abstract: OMB number 1545–0047 reports the estimated burden incurred by tax-exempt organizations to meet their tax-compliance-related reporting requirements. The estimate is preliminary and reflects only the change in burden related to technical adjustments related to updating the number of affected taxpayers to reflect the FY2020 forecast.

Current Actions: There have been changes in regulatory guidance related to various forms approved under this approval package during the past year. There has been additions and removals of forms included in this approval package. It is anticipated that these changes will have an impact on the overall burden and cost estimates requested for this approval package, however these estimates were not finalized at the time of release of this notice. These estimated figures are expected to be available by the release of the 30-comment notice from Treasury. This approval package is being submitted for renewal purposes only.

Affected Public: Tax-Exempt Organizations.

Estimated Number of Respondents: 1,606,200.

Total Estimated Time: 52.45 million hours.

Estimated Time per Respondent: 32.7 hours.

Total Estimated Out-of-Pocket Costs: \$1.50 billion.

Estimated Out-of-Pocket Cost per Respondent: \$932.

Total Estimated Monetized Burden: \$4.17 billion.

Estimated Total Monetized Burden per Respondent: \$2,595.

Note: Amounts below are for FY2021. Reported time and cost burdens are national averages and do not necessarily reflect a “typical” case. Most taxpayers experience lower than average burden, with taxpayer burden varying considerably by taxpayer type. Detail may not add due to rounding.

FISCAL YEAR 2021 ICB ESTIMATES FOR FORM 990 SERIES OF RETURNS AND RELATED FORMS AND SCHEDULES

| | FY 20 | | FY 21 |
|------------------------------|---------------|-------------|---------------|
| Number of Taxpayers | 1,413,200 | 193,000 | 1,606,200 |
| Burden in Hours | 50,450,000 | 2,000,000 | 52,450,000 |
| Burden in Dollars | 1,297,300,000 | 199,200,000 | 1,496,500,000 |
| Monetized Total Burden | 3,594,400,000 | 422,600,000 | 4,017,000,000 |

Note: FY: 21 is most recent approved burden estimates for OMB number—1545–0047.

FISCAL YEAR 2020 FORM 990 SERIES TAX COMPLIANCE COST ESTIMATES

| | Form 990 | Form 990–EZ | Form 990–PF | Form 990–T | Form 990–N |
|---|----------|-------------|-------------|------------|------------|
| Projections of the Number of Returns to be Filed with IRS | 315,762 | 232,345 | 118,192 | 198,798 | 741,133 |
| Estimated Average Total Time (Hours) | 85 | 45 | 47 | 40 | 2 |

FISCAL YEAR 2020 FORM 990 SERIES TAX COMPLIANCE COST ESTIMATES—Continued

| | Form 990 | Form 990-EZ | Form 990-PF | Form 990-T | Form 990-N |
|---|---------------|---------------|---------------|---------------|-------------|
| Estimated Average Total Out-of-Pocket Costs | \$2,600 | \$500 | \$2,000 | \$1,500 | \$10 |
| Estimated Average Total Monetized Burden | \$8,000 | \$1,200 | \$3,900 | \$4,400 | \$30 |
| Estimated Total Time (Hours) | 26,760,000 | 10,500,000 | 5,510,000 | 8,040,000 | 1,630,000 |
| Estimated Total Out-of-Pocket Costs (<i>Note.</i> Totals may not add due to rounding.) | \$835,700,000 | \$127,500,000 | \$236,200,000 | \$290,300,000 | \$6,800,000 |

Note. Amounts above are for FY2020. Reported time and cost burdens are national averages and don't necessarily reflect a "typical" case. Most taxpayers experience lower than average burden, with taxpayer burden varying considerably by taxpayer type. Detail may not add due to rounding.

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 will 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: November 6, 2020.

Martha R. Brinson,
IRS Tax Analyst.

Appendix-A

| Number | Title | Description |
|------------|---------------------------|--|
| 990 ..... | ..... | Return of Organization Exempt From Income Tax. |
| 990 | BL | Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Persons. |
| 990 | EZ | Short Form Return of Organization Exempt From Income Tax. |
| 990 | N | Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990EZ. |
| 990 | PF | Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation. |
| 990 | T | Exempt Organization Business Income Tax Return and Proxy Tax. |
| 990 | W | Estimated Tax on Unrelated Business Taxable Income for Tax-Exempt Organizations. |
| 990 | 990-EZ, 990-PF SCH B | Schedule of Contributors. |
| 990 | OR 990-EZ SCH A | Public Charity Status and Public Support. |
| 990 | OR 990-EZ SCH C | Political Campaign and Lobbying Activities. |
| 990 | OR 990-EZ SCH E | Schools. |
| 990 | OR 990-EZ SCH G | Supplemental Information Regarding Fundraising or Gaming Activities. |
| 990 | OR 990-EZ SCH L | Transactions With Interested Persons. |
| 990 | OR 990-EZ SCH N | Liquidation, Termination, Dissolution, or Significant Disposition of Assets. |
| 990 | OR 990-EZ SCH O | Supplemental Information to Form 990 or 990-EZ. |
| 990 | SCH D | Supplemental Financial Statements. |
| 990 | SCH F | Statement of Activities Outside the United States. |
| 990 | SCH H | Hospitals. |
| 990 | SCH I | Grants and Other Assistance to Organizations, Governments, and Individuals in the United States. |
| 990 | SCH J | Compensation Information. |
| 990 | SCH K | Supplemental Information on Tax-Exempt Bonds. |
| 990 | SCH M | Noncash Contributions. |
| 990 | SCH R | Related Organizations and Unrelated Partnerships. |
| 1023 ..... | ..... | Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code. |
| 1023 | EZ | Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code. |
| 1023 | I | Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code. |
| 1024 ..... | ..... | Application for Recognition of Exemption Under Section 501(a). |
| 1024 | A | Application for Recognition of Exemption Under Section 501(c)(4) of the Internal Revenue Code. |
| 1028 ..... | ..... | Application for Recognition of Exemption Under Section 521 of the Internal Revenue Code. |
| 1120 | POL | U.S. Income Tax Return for Certain Political Organizations. |
| 4720 ..... | ..... | Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code. |
| 5578 ..... | ..... | Annual Certification of Racial Nondiscrimination for a Private School Exempt From Federal Income Tax. |
| 5884 | C | Work Opportunity Credit for Qualified Tax-Exempt Organizations Hiring Qualified Veterans. |
| 6069 ..... | ..... | Return of Excise Tax on Excess Contributions to Black Lung Benefit Trust Under Section 4953 and Computation of Section 192 Deduction |
| 6497 ..... | ..... | Information Return of Nontaxable Energy Grants or Subsidized Energy Financing. |
| 8038 ..... | ..... | Information Return for Tax-Exempt Private Activity Bond Issues. |

| Number | Title | Description |
|------------|----------|--|
| 8038 | B | Information Return for Build America Bonds and Recovery Zone Economic Development Bonds. |
| 8038 | CP | Return for Credit Payments to Issuers of Qualified Bonds. |
| 8038 | G | Information Return for Government Purpose Tax-Exempt Bond Issues. |
| 8038 | GC | Consolidated Information Return for Small Tax-Exempt Government Bond Issues. |
| 8038 | R | Request for Recovery of Overpayment Under Arbitrage Rebate Provisions. |
| 8038 | T | Arbitrage Rebate and Penalty in Lieu of Arbitrage Rebate. |
| 8038 | TC | Information Return for Tax Credit and Specified Tax Credit Bonds as the result of the new Hire bill. |
| 8282 ..... | ..... | Donee Information Return. |
| 8328 ..... | ..... | Carry forward Election of Unused Private Activity Bond Volume. |
| 8330 ..... | ..... | Issuer's Quarterly Information Return for Mortgage Credit Certificates (MCCs). |
| 8453 | EO | Exempt Organization Declaration and Signature for Electronic Filing. |
| 8453 | X | Political Organization Declaration for Electronic Filing of Notice of Section 527 Status. |
| 8718 ..... | ..... | User Fee for Exempt Organization Determination Letter Request. |
| 8868 ..... | ..... | Application for Automatic Extension of Time To File an Exempt Organization Return. |
| 8870 ..... | ..... | Information Return for Transfers Associated With Certain Personal Benefit Contracts. |
| 8871 ..... | ..... | Political Organization Notice of Section 527 Status. |
| 8872 ..... | ..... | Political Organization Report of Contributions and Expenditures. |
| 8879 | EO | IRS e-file Signature Authorization for an Exempt Organization. |
| 8886 | T | Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction. |
| 8899 ..... | ..... | Notice of Income From Donated Intellectual Property. |

Appendix-B**Title/Description**

EE-111-80 (TD 8019—Final) Public Inspection of Exempt Organization Return

TD 8033 (TEMP) Tax Exempt Entity Leasing (REG-209274-85)

Revenue Procedure 98-19, Exceptions to the notice and reporting requirements of section 6033(e)(1) and the tax imposed by section 6033(e)(2)

REG-246256-96 (Final TD 8978) Excise Taxes on Excess Benefit Transactions

T.D. 8861, Private Foundation Disclosure Rules

Notice 2006-109—Interim Guidance Regarding Supporting Organizations and Donor Advised Funds

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Organizations (Notice 2011-43) under IRC § 6033(j)

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FI-28-96 (Final) Arbitrage Restrictions on Tax-Exempt Bonds

REG-121475-03 (TD 9495-Final) Qualified Zone Academy Bonds: Obligations of States and Political Subdivisions

Notice 2009-26, Build America Bonds and Direct Payment Subsidy Implementation

Notice 2012-48: Tribal Economic Development Bonds

TD 7925—Indian Tribal Governments Treated As States For Certain Purposes

Revenue Procedure 97-15, Section 103—Remedial Payment Closing Agreement Program

T.D. 8802—Certain Asset Transfers to a Tax-Exempt Entity

TD 7852—Registration Requirements with Respect to Debt Obligations (NPRM, LR-255-82)

Notice 2007-70—Charitable Contributions of Certain Motor Vehicles, Boats, and Airplanes. Reporting requirements under Sec. 170(f)(12)(D)

TD 8124—Time and Manner of Making Certain Elections Under the Tax Reform Act of 1986

Publication 1075 Tax Information Security Guidelines for Federal, State and Local Agencies

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