

DEPARTMENT OF THE TREASURY**Internal Revenue Service****Open Meeting of the Taxpayer Advocacy Panel Notices and Correspondence Project Committee; Correction**

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of meeting; correction.

SUMMARY: In the *Federal Register* notice that was originally published on September 11, 2018, (Volume 83, Number 176, Page 46019) the Point of Contact information was changed from Otis Simpson, (202) 317-3332, to Gregory Giles, 240-613-6478. All meeting details remain unchanged.

DATES: The meeting will be held Thursday, October 11, 2018.

FOR FURTHER INFORMATION CONTACT: Gregory Giles at 1-888-912-1227 or 240-613-6478.

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 Notices and Correspondence Project Committee will be held Thursday, October 11, 2018, at 1:00 p.m. Eastern Time via teleconference. The public is invited to make oral comments or submit written statements for consideration. Due to limited conference lines, notification of intent to participate must be made with Gregory Giles. For more information please contact Gregory Giles at 1-888-912-1227 or (240) 613-6478, 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.

The agenda will include a discussion on various letters, and other issues related to written communications from the IRS.

Dated: September 19, 2018.

Cedric Jeans,

Acting Director, Taxpayer Advocacy Panel.

[FR Doc. 2018-21002 Filed 9-26-18; 8:45 am]

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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 October 29, 2018 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 8142, Washington, DC 20220, or email at PRA@treasury.gov.

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

SUPPLEMENTARY INFORMATION:**Internal Revenue Service (IRS)**

Title: U.S. Income Tax Return for Estates and Trusts.

OMB Control Number: 1545-0092.

Type of Review: Revision of a currently approved collection.

Abstract: IRC section 6012 requires that an annual income tax return be filed for estates and trusts. Data is used to determine that the estates, trusts, and beneficiaries file the proper returns and paid the correct tax. The various schedules (Schedule D, I, J, and K-I) are used in the collection of information under the various authorizing statutes seen below (Legal Statutes). The worksheets are used to figure various taxes and deductions. Form 1041-V allows the Internal Revenue Service to process the payment more accurately and efficiently. The IRS strongly encourages the use of Form 1041-V, but there is no penalty if it is not used. The FAQs posted to IRS.gov will assist taxpayers in fulfilling their filing obligations for 2017.

Form: 1041, Schedule D (form 1041), Schedule I (Form 1041), Schedule J (Form 1041), Schedule K-1 (Form 1041), 1041-V.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 307,844,800.

Title: Application for Filing Information Returns Electronically.

OMB Control Number: 1545-0387.

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

Abstract: Under section 6011(e)(2)(a) of the Internal Revenue Code, any person, including corporations, partnerships, individuals, estates and trusts, who is required to file 250 or more information returns must file such returns electronically. Payers required to file electronically must complete Form 4419 to receive authorization to file.

Form: 4419.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 6,500.

Title: T.D. 9013 Limitation on Passive Activity Losses and Credits—Treatment on Self-Charged Items of Income and Expense.

OMB Control Number: 1545-1244.

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

Abstract: These previously approved regulations provide guidance on the treatment of self-charged items of income and expense under section 469. The regulations recharacterize a percentage of certain portfolio income and expense as passive income and expense (self-charged items) when a taxpayer engages in a lending transaction with a partnership or an S corporation (passthrough entity) in which the taxpayer owns a direct or indirect interest and the loan proceeds are used in a passive activity. Similar rules apply to lending transactions between two identically owned passthrough entities. These final regulations affect taxpayers subject to the limitations on passive activity losses and credits.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 100.

Title: Form 8849 & Schedules 1, 2, 3, 5, 6 & 8—Claim for Refund of Excise Taxes.

OMB Control Number: 1545-1420.

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

Abstract: IRC sections 6402, 6404, 6511 and sections 301.6402-2, 301.6404-1, and 301.6404-3 of the regulations, allow for refunds of taxes (except income taxes) or refund,

abatement, or credit of interest, penalties, and additions to tax in the event of errors or certain actions by IRS. Form 8849 is used by taxpayers to claim refunds of excise taxes.

Form: Schedule 1 (Form 8849), Schedule 2 (Form 8849), Schedule-3 (Form 8849), Schedule 5 (Form 8849), Schedule 6 (Form 8849), Schedule 8 (Form 8849), Form 8849.

Affected Public: Individuals or Households.

Estimated Total Annual Burden Hours: 946,827.

Title: Performance & Quality for Small Wind Energy Property.

OMB Control Number: 1545–2259.

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

Abstract: Section 48(a)(3)(D) of the Internal Revenue Code allows a credit for energy property which meets, among other requirements, the performance and quality standards (if any) which have been prescribed by the Secretary by regulations (after consultation with the Secretary of Energy), and are in effect at the time of the acquisition of the property. Energy property includes small wind energy property.

This notice provides the performance and quality standards that small wind energy property must meet to qualify for the energy credit under section 48.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 400.

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

Dated: September 24, 2018.

Jennifer P. Quintana,

Treasury PRA Clearance Officer.

[FR Doc. 2018–21065 Filed 9–26–18; 8:45 am]

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DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Proposed Collection; Comment Request; Generic Clearance for Meaningful Access Information Collections

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

ACTION: Notice.

SUMMARY: The Department of the Treasury, on behalf of itself and the United States Bureau of Engraving and Printing (BEP) and 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: Written comments must be received on or before November 26, 2018.

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 Jennifer Quintana by emailing PRA@treasury.gov, calling (202) 622–0489, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Title: Generic Clearance for Meaningful Access Information Collections.

OMB Control Number: 1520–0009.

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

Description: A court order was issued in *American Council of the Blind v. Paulson*, 591 F. Supp. 2d 1 (D.D.C. 2008) (“*ACB v. Paulson*”) requiring the Department of the Treasury and BEP to “provide meaningful access to United States currency for blind and other visually impaired persons, which steps shall be completed, in connection with each denomination of currency, not later than the date when a redesign of that denomination is next approved by the Secretary of the Treasury. . . .”

In compliance with the court’s order, BEP intends to meet with blind and visually impaired persons and request their feedback about tactile features that BEP is considering for possible incorporation into the next U.S. paper currency redesign. BEP employees will attend national conventions and conferences for disabled persons, as well as focus groups and other meetings. At those gatherings, BEP employees will invite blind and visually impaired persons to provide feedback about certain tactile features being considered for inclusion in future United States currency paper designs. In the past BEP contracted with specialists in the field of tactile acuity to develop a methodology for collecting the feedback. This same or substantially similar methodology will be used to continue this information collection.

Over the next three years, the BEP anticipates undertaking a variety of new information collection activities related

to BEP’s continued efforts to provide meaningful access to U.S. paper currency for blind and visually impaired persons. Following standard OMB requirements, for each information collection that BEP proposes to undertake under this generic clearance, the OMB will be notified at least two weeks in advance and provided with a copy of the information collection instrument along with supportive materials. The BEP will only undertake a new collection if the OMB does not object to the BEP’s proposal.

Form: None.

Affected Public: Individuals and households, businesses and other for-profits, not-for-profit institutions.

Estimated Number of Respondents: 650.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 650.

Estimated Time per Response: 60 minutes.

Estimated Total Annual Burden Hours: 650 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.*

Dated: September 24, 2018.

Spencer W. Clark,

Treasury PRA Clearance Officer.

[FR Doc. 2018–21076 Filed 9–26–18; 8:45 am]

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DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Proposed Collection; Comment Request; Multiple Departmental Offices Information Collection Requests

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