

Dated: July 1, 2021.

Kevin Brown,

Acting Director, Taxpayer Advocacy Panel.

[FR Doc. 2021-14513 Filed 7-7-21; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Open Meeting of the Taxpayer Advocacy Panel Joint Committee

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of meeting.

SUMMARY: An open meeting of the Taxpayer Advocacy Panel Joint Committee will be conducted. The Taxpayer Advocacy Panel is soliciting public comments, ideas, and suggestions on improving customer service at the Internal Revenue Service.

DATES: The meeting will be held Thursday, August 26, 2021.

FOR FURTHER INFORMATION CONTACT: Gilbert Martinez at 1-888-912-1227 or (737) 800-4060.

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 an open meeting of the Taxpayer Advocacy Panel Joint Committee will be held Thursday, August 26, 2021, at 1:30 p.m. Eastern Time via teleconference. The public is invited to make oral comments or submit written statements for consideration. For more information please contact Gilbert Martinez at 1-888-912-1227 or (737-800-4060), or write TAP Office 3651 S. IH-35, STOP 1005 AUSC, Austin, TX 78741, or post comments to the website: <http://www.improveirs.org>.

The agenda will include various committee issues for submission to the IRS and other TAP related topics. Public input is welcomed.

Dated: July 1, 2021.

Kevin Brown,

Acting Director, Taxpayer Advocacy Panel.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Open Meeting of the Taxpayer Advocacy Panel's Special Projects Committee

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of meeting.

SUMMARY: An open meeting of the Taxpayer Advocacy Panel's Special Projects Committee will be conducted. The Taxpayer Advocacy Panel is soliciting public comments, ideas, and suggestions on improving customer service at the Internal Revenue Service.

DATES: The meeting will be held Thursday, August 12, 2021.

FOR FURTHER INFORMATION CONTACT: Antoinette Ross at 1-888-912-1227 or 202-317-4110.

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 an open meeting of the Taxpayer Advocacy Panel's Special Projects Committee will be held Thursday, August 12, 2021, at 11:00 a.m. Eastern Time. The public is invited to make oral comments or submit written statements for consideration. Due to limited time and structure of meeting, notification of intent to participate must be made with Antoinette Ross. For more information please contact Antoinette Ross at 1-888-912-1227 or 202-317-4110, 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.

Dated: July 1, 2021.

Kevin Brown,

Acting Director, Taxpayer Advocacy Panel.

[FR Doc. 2021-14514 Filed 7-7-21; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 5884-D

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 continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning employee retention credit for certain tax-exempt organizations affected by qualified disasters.

DATES: Written comments should be received on or before September 7, 2021 to be assured of consideration.

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

Requests for additional information or copies of the form should be directed to Sara Covington, at (737) 800-6149 or Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at Sara.L.Covington@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Employee Retention Credit for Certain Tax-Exempt Organizations Affected by Qualified Disasters.

OMB Number: 1545-2298.

Regulation Project Number: Form 5884-D.

Abstract: Under section 303(d) of the Taxpayer Certainty and Disaster Tax Relief Act 2020, a qualified Tax-Exempt Organization (including certain governmental entities) that continued to pay or incur wages after activities of the organization (treated as an active trade or business for this purpose) became inoperable because of damage from a qualified disaster may be able to use Form 5884-D to claim the 2020 qualified disaster employee retention credit against certain payroll taxes. The credit is equal to 40 percent of qualified wages for each eligible employee (up to a maximum of \$6,000 in qualified wages per employee).

Current Actions: This is a new Form, with changes in the number filers from a previously approved collection due to an adjustment to estimates. The Instructions for Form 5884-D will direct filers on how to report and claim these credits.

Type of Review: Extension of a currently approved collection.

Affected Public: Certain tax-exempt organizations, including certain governmental entities.

Estimated Number of Respondents: 26,300.

Estimated Time per Respondent: 2.23 hours.

Estimated Total Annual Burden Hours: 58,649.

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: June 30, 2021.

Sara L. Covington,
IRS Tax Analyst.

[FR Doc. 2021-14552 Filed 7-7-21; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Open Meeting of the Taxpayer Advocacy Panel's Toll-Free Phone Lines Project Committee

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of meeting.

SUMMARY: An open meeting of the Taxpayer Advocacy Panel's Toll-Free Phone Lines Project Committee will be conducted. The Taxpayer Advocacy Panel is soliciting public comments, ideas, and suggestions on improving customer service at the Internal Revenue Service.

DATES: The meeting will be held Tuesday, August 10, 2021.

FOR FURTHER INFORMATION CONTACT: Rosalind Matherne at 1-888-912-1227 or 202-317-4115.

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 an open meeting of the Taxpayer Advocacy Panel Toll-Free Phone Lines Project Committee will be held Tuesday, August 10, 2021 at 11:00 a.m. Eastern Time. The public is invited to make oral comments or submit written statements for consideration. Due to limited time and structure of meeting, notification of

intent to participate must be made with Rosalind Matherne. For more information please contact Rosalind Matherne at 1-888-912-1227 or 202-317-4115, 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.

Dated: July 1, 2021.

Kevin Brown,
Acting Director, Taxpayer Advocacy Panel.

[FR Doc. 2021-14507 Filed 7-7-21; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Requesting Comments on Form 8865

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 continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships.

DATES: Written comments should be received on or before September 7, 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. Please send separate comments for each specific information collection listed below. You must reference the information collection's title, form number, reporting or record-keeping requirement number, and OMB number in your comment.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form and instructions should be directed to Jon Callahan, (737) 800-7639, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at jon.r.callahan@irs.gov.

SUPPLEMENTARY INFORMATION: Currently, the IRS is seeking comments concerning the following information collection

tools, reporting, and record-keeping requirements:

Title: Return of U.S. Persons With Respect to Certain Foreign Partnerships.

OMB Number: 1545-1668.

Form Number: Form 8865, Schedules A, A-1, A-2, A-3, B, G, H, K, K-1, K-2, K-3, L, M, M-1, M-2, N, O, P, and Form 8838 P.

Abstract: The Taxpayer Relief Act of 1997 significantly modified the information reporting requirements with respect to foreign partnerships. The Act made the following three changes: (1) Expanded section 6038B to require U.S. persons transferring property to foreign partnerships in certain transactions to report those transfers, (2) expanded section 6038 to require certain U.S. Partners of controlled foreign partnerships to report information about the partnerships, and (3) modified the reporting required under section 6046A with respect to acquisitions and dispositions of foreign partnership interests. Form 8865 is used by U.S. persons to fulfill their reporting obligations under sections 6038B, 6038, and 6046A. Form 8838-P is used to extend the statute of limitations for U.S. persons who transfers appreciated property to partnerships with foreign partners related to the transferor. The form is filed when the transferor makes a gain recognition agreement. This agreement allows the transferor to defer the payment of tax on the transfer.

Current Actions: There are changes to the existing collection: (1) The number of responses for each form and schedule is being reduced to account for filers (individuals, businesses and tax-exempt organizations) being reported under OMB numbers 1545-0123 and 1545-0074, (2) additional information is being collected to comply with the Tax Cuts and Jobs Act, Public Law 115-97, and new section 250, (3) information about the number of foreign partners subject to section 864(c)(8) is being collected, (4) information about section 721(c) partnerships is being collected, (5) information is being collected for disclosure requirements under Treasury Regulations 1.703-3, 1.707-6, and 1.707-8, and (6) new Schedules K-2 and K-3 replace, supplement, and clarify certain amounts formerly reported on Schedules K and K-1 of Form 8865.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit organizations, individuals, and not-for-profit institutions.

Estimated Number of Respondents: 3,695.

Estimated Time per Respondent: 22 hours, 45 minutes.