

Current Actions: There is no change to the burden previously approved by OMB. This form is being submitted for renewal purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals and Households, Businesses and other for-profit organizations.

Estimated Number of Respondents: 6,500.

Estimated Time per Respondent: 15 hrs., 9 mins.

Estimated Total Annual Burden Hours: 98,500.

The following paragraph applies to all 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 if 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.

Desired Focus of Comments: The Internal Revenue Service (IRS) is particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility;
- Evaluate the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used;
- Enhance the quality, utility, and clarity of the information to be collected; and
- Minimize the burden of the collection of information on those who are to respond, including using appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, *e.g.*, by permitting electronic submissions of responses.

Comments submitted in response to this notice will be summarized and/or included in the ICR for OMB approval of the extension of the information collection; they will also become a matter of public record.

Approved: September 18, 2019.

R. Joseph Durbala,
IRS Tax Analyst.

[FR Doc. 2019-20641 Filed 9-23-19; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF TREASURY

Office of the General Counsel; Appointment of Members of the Legal Division to the Performance Review Board, Internal Revenue Service

Under the authority granted to me as Chief Counsel of the Internal Revenue Service by the General Counsel of the Department of the Treasury by General Counsel Directive 15, pursuant to the Civil Service Reform Act, I have appointed the following persons to the Legal Division Performance Review Board, Internal Revenue Service Panel:

1. Chairperson, William Paul, Deputy Chief Counsel (Technical)
2. Kathryn Zuba, Associate Chief Counsel (Produces & Administration)
3. Joseph Spires, Deputy Division Counsel (Small Business/Self Employed)
4. Richard Lunger, Deputy Division Counsel (Criminal Tax)
5. Victoria Judson, Associate Chief Counsel (Employee Benefits, Exempt Organizations, & Employment Taxes)

Alternate—Edward Patton, Deputy Associate Chief Counsel (General Legal Services)

This publication is required by 5 U.S.C. 4314(c)(4).

Dated: September 16, 2019.

Michael Desmond,

Chief Counsel, Internal Revenue Service.

[FR Doc. 2019-20566 Filed 9-23-19; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request Relating to FHA Loan Limits To Determine Average Area Purchase Prices

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 public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. Currently, the IRS is soliciting comments concerning the collection of information required to

obtain the benefit of using revisions to FHA loan limits to determine average area purchase prices.

DATES: Written comments should be received on or before November 25, 2019 to be assured of consideration.

ADDRESSES: Direct all written comments to Laurie Brimmer, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW, Washington, DC 20224. Requests for additional information or copies of the regulations should be directed to R. Joseph Durbala, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at RJoseph.Durbala@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Average Area Purchase Price Safe Harbors and Nationwide Purchase Prices under section 143.

OMB Number: 1545-1877.

Regulatory Number: RP 2019-14.

Abstract: The revenue procedure under this collection provides issuers of qualified mortgage bonds, as defined in section 143(a) of the Internal Revenue Code (Code), and issuers of mortgage credit certificates, as defined in section 25(c), with (1) the nationwide average purchase price for residences located in the United States, and (2) average area purchase price safe harbors for residences located in statistical areas in each state, the District of Columbia, Puerto Rico, the Northern Mariana Islands, American Samoa, the Virgin Islands, and Guam.

Current Actions: There is no change to the burden previously approved by OMB. This form is being submitted for renewal purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: State, Local, and Tribal Governments.

Estimated Number of Respondents: 60.

Estimated Time per Respondent: 15 mins.

Estimated Total Annual Burden Hours: 15.

The following paragraph applies to all 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 if 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.

Desired Focus of Comments: The Internal Revenue Service (IRS) is particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility;
- Evaluate the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used;
- Enhance the quality, utility, and clarity of the information to be collected; and
- Minimize the burden of the collection of information on those who are to respond, including using appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, *e.g.*, by permitting electronic submissions of responses.

Comments submitted in response to this notice will be summarized and/or included in the ICR for OMB approval of the extension of the information collection; they will also become a matter of public record.

Approved: September 17, 2019.

R. Joseph Durbala,

IRS Tax Analyst.

[FR Doc. 2019-20637 Filed 9-23-19; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment

Request for Forms: Exempt

Organization—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

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.

DATES: Written comments should be received on or before November 25, 2019 to be assured of consideration.

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

Requests for additional information or copies of the form and instructions should be directed to Elaine Christophe, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at Elaine.H.Christophe@irs.gov.

SUPPLEMENTARY INFORMATION:

Forms

- Exempt Organization 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.

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.

There are 56 forms used by tax-exempt organizations. 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