

corrective and other actions taken in response to this audit's conclusions.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request for Form 1097-BTC

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 Form 1097-BTC, Bond Tax Credit.

DATES: Written comments should be received on or before October 21, 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:* Election to Expense Certain Depreciable Assets.

OMB Number: 1545-2197.

Form Number: 1097-BTC.

Abstract: Form 1097-BTC, Bond Tax Credit, is an information return used to report tax credit bond credits distributed to shareholders. Shareholders of the RIC include in income, their proportionate share of the interest income attributable to the credits and are allowed the proportionate share of credits. (Code section 853A(b)(3)). A RIC must report the shareholder's proportionate share of credits and gross income after the close of the RIC's tax year. Form 1097-BTC, Bond Tax Credit, has been designed to report to the taxpayers and the IRS the tax credit distributed.

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: Businesses and other for-profit organizations, and not-for-profit institutions.

Estimated Number of Respondents: 212.

Estimated Time per Respondent: 19 mins.

Estimated Total Annual Burden Hours: 67.

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: August 15, 2019.

R. Joseph Durbala,
IRS Tax Analyst.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Open Meeting of the Taxpayer Advocacy Panel Taxpayer Communications Project Committee

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of meeting.

SUMMARY: An open meeting of the Taxpayer Advocacy Panel's Taxpayer Communications 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, September 17, 2019.

FOR FURTHER INFORMATION CONTACT: Carolyn Duckworth at 1-888-912-1227 or (314) 339-1670.

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's Taxpayer Communications Project Committee will be held Tuesday, September 17, 2019, at 2:00 p.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 Carolyn Duckworth. For more information please contact Carolyn Duckworth at 1-888-912-1227 or (314) 339-1670, or write TAP Office, 1222 Spruce, St. Louis, MO 63103 or contact us at the website: <http://www.improveirs.org>. The agenda will include various IRS issues.

Dated: August 19, 2019.

Kevin Brown,

Acting Director, Taxpayer Advocacy Panel.

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DEPARTMENT OF THE TREASURY

Periodic Meeting of the U.S. Department of the Treasury Tribal Advisory Committee

AGENCY: Department of the Treasury.

ACTION: Notice of meeting.

SUMMARY: This notice announces that the U.S. Department of the Treasury Tribal Advisory Committee (TTAC) will convene for a public meeting on Wednesday, September 18, 2019, from 9:00 a.m.-4:30 p.m. Eastern Time in the

Cash Room of the Treasury Building located at 1500 Pennsylvania Avenue NW, Washington, DC 20220. The meeting is open to the public, and the site is accessible to individuals with differing abilities.

DATES: The meeting will be held on Wednesday, September 18, 2019, from 9:00 a.m.–4:30 p.m. Eastern Time.

ADDRESSES: The meeting will be held in the Cash Room (Room 2121) at the Treasury Building located at 1500 Pennsylvania Avenue NW, Washington, DC 20220. The meeting will be open to the public. Because the meeting will be held in a secured facility, members of the public who plan to attend the meeting must register online or by telephone by 5:00 p.m. Eastern Time on Tuesday, September 10, 2019. Attendees with a valid email address may visit <http://www.cvent.com/d/4yqd09> or for mobile registration at <http://www.cvent.com/d/4yqd09?dvce=2> to complete a secure online registration form. All other attendees may contact Marie Vazquez-Lopez at Marie.VazquezLopez@treasury.gov.

If you require a reasonable accommodation, please contact Andre Faulk at Andre.Faulk@treasury.gov or 202–622–1278, or Lisa Jones at lisa.jones@treasury.gov or 202–622–0315. To request a sign language interpreter, please make your request five days prior to the event, if possible by contacting Lillian Wright at Lillian.Wright@treasury.gov. For all other inquiries concerning the TTAC meeting, please contact Tribal.Consult@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Nancy Montoya, Policy Analyst, Department of the Treasury, 1500 Pennsylvania Avenue NW, Room 1426G, Washington, DC 20220, at (202) 622–2031 (this is not a toll-free number). Persons who have difficulty hearing or speaking may access this number via TTY by calling the toll-free Federal Relay Service at (800) 877–8339.

SUPPLEMENTARY INFORMATION:

Background

Section 3 of the Tribal General Welfare Exclusion Act of 2014, Public Law 113–68, 128 Stat. 1883, enacted on

September 26, 2014 (TGWEA), directs the Secretary of the Treasury (Secretary) to establish a seven member Tribal Advisory Committee to advise the Secretary on matters related to the taxation of Indians, the training of Internal Revenue Service field agents, and the provision of training and technical assistance to Native American financial officers.

Pursuant to Section 3 of the TGWEA and in accordance with the provisions of the Federal Advisory Committee Act (FACA), 5 U.S.C. App. 1 *et seq.*, the TTAC was established on February 10, 2015, as the “U.S. Department of the Treasury Tribal Advisory Committee.” The TTAC’s Charter provides that it shall operate under the provisions of the FACA and shall advise and report to the Secretary on:

- (1) Matters related to the taxation of Indians;
- (2) The establishment of training and education for internal revenue field agents who administer and enforce internal revenue laws with respect to Indian tribes of Federal Indian law and the Federal Government’s unique legal treaty and trust relationship with Indian tribal governments; and
- (3) The establishment of training of such internal revenue field agents, and provisions of training and technical assistance to tribal financial officers, about implementation of the TGWEA and any amendments.

Second Periodic Meeting

In accordance with section 10(a)(2) of the FACA and implementing regulations at 41 CFR 102–3.150, Krishna P. Vallabhaneni, the Designated Federal Officer of the TTAC, has ordered publication of this notice to inform the public that the TTAC will convene a public meeting on Wednesday, September 18, 2019, from 9:00 a.m.–4:30 p.m. Eastern Time in the Cash Room of the Treasury Building located at 1500 Pennsylvania Avenue NW, Washington, DC.

Summary of Agenda and Topics to be Discussed

During this meeting, the seven members will adopt bylaws for the TTAC and discuss the progress of the

priority issue matrix and work plan, including the work of the three subcommittees. In addition, the TTAC will provide updates on priority issues, read any public comments submitted, and take other actions necessary to fulfill the Committee’s mandate.

Public Comment

Members of the public wishing to comment on the business of the TTAC are invited to submit written statements by any of the following methods:

Electronic Statements

- Send electronic comments to Tribal.Consult@treasury.gov.

Paper Statements

- Send paper statements in triplicate to the Treasury Tribal Advisory Committee, Department of the Treasury, 1500 Pennsylvania Avenue NW, Room 1426G, Washington, DC 20220.

The Department of the Treasury will post all statements on its website <https://www.treasury.gov/resource-center/economic-policy/tribal-policy/Pages/Tribal-Policy.aspx> without change, including any business or personal information provided such as names, addresses, email addresses, or telephone numbers. The Department of the Treasury will also make such statements available for public inspection and copying in the Department of the Treasury’s Library, 720 Madison Place NW, Room 1020, Washington, DC 20220, on official business days between the hours of 10:00 a.m. and 5:00 p.m. Eastern Time. You can make an appointment to inspect statements by telephoning (202) 622–2000. All statements received, including attachments and other supporting materials, are part of the public record and subject to public disclosure. You should submit only information that you wish to make available publicly.

Dated: August 14, 2019.

Krishna P. Vallabhaneni,
Tax Legislative Counsel.

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