

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]

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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

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 Burden Estimates

Note: These estimates are preliminary. They will be revised to incorporate a more comprehensive review of changes from legislative and regulatory changes since 2018 in the 30-day notice.

Proposed PRA Submission to OMB

Title: Tax-Exempt Organization Tax Compliance Burden.

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.

Affected Public: Tax-Exempt Organizations.

Estimated Number of Respondents: 1,548,500.

Total Estimated Time: 50.1 million hours.

Estimated Time per Respondent: 32.38 hours.

Total Estimated Out-of-Pocket Costs: \$1.30 billion.

Estimated Out-of-Pocket Cost per Respondent: \$841.

Total Estimated Monetized Burden: \$3.61 billion.

Estimated Total Monetized Burden per Respondent: \$2,331.

Note: Amounts below are for FY2020. 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.

Preliminary Fiscal Year 2020 ICB Estimates for the Form 990 Series of Returns and Related Forms and Schedules			
	FY18	Program Change due to Technical Adjustment	FY20
Number of Taxpayers	1,413,200	135,300	1,548,500
Burden in Hours	50,450,000	(310,000)	50,140,000
Burden in Dollars	1,297,300,000	5,300,000	1,302,600,000
Monetized Total Burden	3,594,400,000	15,100,000	3,609,500,000

Source RAAS:KDA 9/3/2019 Note: FY18 is most recent approved burden estimate for OMB number 1545-0047.

Note: The average burden for Forms 990, 990-PF, 990-N and 990-T will be separately stated in the 30-day notice for this FRN when the burden estimate is finalized.

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: September 18, 2019.

Laurie Brimmer,
Senior Tax Analyst.

Appendix A

No.	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.

No.	Title	Description
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.
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.
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.

Title/description

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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DEPARTMENT OF VETERANS AFFAIRS

Solicitation of Nominations for Appointment to the Geriatrics and Gerontology Advisory Committee AMENDED

ACTION: Notice.

SUMMARY: The Department of Veterans Affairs (VA), Office of Geriatrics and Extended Care, is seeking nominations of qualified candidates to be considered for appointment as a member of the Geriatrics and Gerontology Advisory Committee (herein-after in this section referred to as “the Committee”). The Committee advises the VA Secretary and the Under Secretary for Health on all matters pertaining to geriatrics and gerontology.

DATES: Nominations of qualified candidates are being sought to fill two vacancies on the Committee. Nominations for membership on the Committee must be received no later than 5:00 p.m. EST on October 31, 2019.

ADDRESSES: All nominations should be mailed to Marianne Shaughnessy, Ph.D., CRNP, Geriatrics and Gerontology Advisory Committee (GGAC), Department of Veterans Affairs, 810 Vermont Ave. NW, (10NC4), Washington, DC 20420 or emailed to Marianne.Shaughnessy@va.gov.

FOR FURTHER INFORMATION CONTACT: Marianne Shaughnessy, Ph.D., CRNP, GGAC, by phone at (202) 461–7217 or by email at Marianne.Shaughnessy@va.gov. A copy of the Committee charter and list of the current membership can also be obtained by contacting Dr. Shaughnessy.

SUPPLEMENTARY INFORMATION: The Committee’s areas of interest include but are not limited to: (1) Assessing the capability of VA health care facilities to respond with the most effective and appropriate services possible to the medical, psychological and social needs

of Veterans facing the consequences of aging, serious illness or disability; and (2) advancing scientific knowledge to meet those needs by enhancing geriatric care for older Veterans through geriatric and gerontology research, the training of health personnel in the provision of health care to older individuals, and the development of improved models of clinical services for older Veterans.

Membership Criteria and Qualifications: The Committee is comprised of not more than 12 members, each of whom have established interest and considerable vocation-related experiences bearing on health care for aging Veterans, including experience in areas such as: VA- and non-VA health systems, academic geriatric and gerontology programs, palliative medicine, home and community-based care, nursing home care, relevant policy issues, and grant-funded academic research.

The expertise required of GGAC members includes, but is not limited to, the following:

- a. Familiarity or experience with clinical and health policies concerning the elderly; and/or
- b. familiarity or experience with the partnerships between VA and health sciences academic programs; and/or
- c. familiarity with the history of geriatrics in the VA and in the US, and the unique role that has been played in that evolution by the VA’s Geriatric Research, Education, and Clinical Centers (GRECCs).

Membership Requirements: The Committee holds at least one face to face meeting in Washington, DC and conducts 4–5 site visits a year. The ideal candidate will be willing to travel 3–5 times per year to help the Committee fulfill its Chartered objectives.

The Committee’s diverse membership is characterized by a range of backgrounds and knowledge sufficiently broad to provide adequate advice and guidance to the Secretary. VA strives to develop a Committee membership that includes diversity in military services, ranks, and deployments, military service, military deployments, working with Veterans, committee subject matter

expertise, as well as diversity in race/ethnicity, gender, religion, disability, geographical background, and profession. We ask that nominations include information of this type so that VA can ensure diverse Committee membership.

Requirements for Nomination Submission: Nominations should be typed (one nomination per nominator). Nomination package should include:

- (1) A letter of nomination that clearly states the name and affiliation of the nominee, the basis for the nomination (*i.e.*, specific attributes which qualify the nominee for service in this capacity), and a statement from the nominee indicating the willingness to serve as a member of the Committee;
- (2) The nominee’s contact information, including name, mailing address, telephone numbers, and email address;
- (3) The nominee’s curriculum vitae; and
- (4) A summary of the nominee’s experience and qualifications relative to the membership considerations described above.

Individuals selected for appointment to the Committee shall be invited to serve a four-year term. Committee members will receive a stipend for attending Committee meetings, including per diem and reimbursement for travel expenses incurred.

The Department makes every effort to ensure that the membership of VA federal advisory committees is diverse in terms of points of view represented and the committee’s capabilities. Appointments to this Committee shall be made without discrimination because of a person’s race, color, religion, sex, sexual orientation, gender identify, national origin, age, disability, or genetic information. Nominations must state that the nominee is willing to serve as a member of the Committee and appears to have no conflict of interest that would preclude membership.