

**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.*

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**BILLING CODE** 4830-01-P

**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](mailto: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](mailto:PRA@treasury.gov).

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