

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: Section 6708 Failure to Maintain List of Advisees with Respect to Reportable Transactions.

OMB Number: 1545–2245.

Regulation Project Number: TD 9764.

Abstract: This document contains final regulations relating to the penalty under section 6708 of the Internal Revenue Code for failing to make available lists of advisees with respect to reportable transactions. Section 6708 imposes a penalty upon material advisors for failing to make available to the Secretary, upon written request, the list required to be maintained by section 6112 of the Internal Revenue Code within 20 business days after the date of such request. The final regulations primarily affect individuals and entities who are material advisors, as defined in section 6111 of the Internal Revenue Code.

Current Actions: There is no change to the burden previously approved.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 25.

Estimated Time per Respondent: 8 hours.

Estimated Total Annual Burden Hours: 200.

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: October 10, 2018.

R. Joseph Durbala,
Tax Analyst, IRS.

[FR Doc. 2018–22515 Filed 10–15–18; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Advisory Committee to the Internal Revenue Service; Meeting

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of meeting.

SUMMARY: The Information Reporting Program Advisory Committee (IRPAC) will hold a public meeting on Wednesday, October 24, 2018.

FOR FURTHER INFORMATION CONTACT: Ms. Tonjua Menefee, National Public Liaison, CL:NPL:BSRM, Rm. 7559, 1111 Constitution Avenue NW, Washington, DC 20224.

Phone: 202–317–6851 (not a toll-free number). Email address: PublicLiaison@irs.gov.

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 public meeting of the IRPAC will be held on Wednesday, October 24, 2018 from 9:00 a.m. to 1:00 p.m. at the Melrose Georgetown Hotel, 2430 Pennsylvania Ave. NW, Washington, DC 20037. Report recommendations on issues that may be discussed include: FIRE System Latency, IRC § 6050S and Form 1098–T Reporting; Business Master File Entity Addresses; Form W–9 Enhancements; Form W–4 2018 & 2019 versions; Expansion of IRS Direct Pay Program for Estimated Individual Income Tax Payments; Inclusion of

Adjusted Gross Amount for Reporting on Form 1099–K; Tax Identification Number Identity Theft Resulting in False Forms 1099; Validity period of documentary evidence and treaty statement under the Qualified Intermediary (QI) Agreement; Foreign Account Tax Compliance Act including Section 871(m).

Last minute agenda changes may preclude notice. Due to limited seating and security requirements, please call or email Tonjua Menefee to confirm your attendance. Ms. Menefee can be reached at 202–317–6851 or PublicLiaison@irs.gov. Should you wish the IRPAC to consider a written statement, please call 202–317–6851, or write to: Internal Revenue Service, Office of National Public Liaison, CL:NPL:SRM, Room 7559, 1111 Constitution Avenue NW, Washington, DC 20224 or email: PublicLiaison@irs.gov.

Dated: October 10, 2018.

Melvin Hardy,
Director, National Public Liaison.

[FR Doc. 2018–22514 Filed 10–15–18; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Revenue Procedure

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/or continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning information collection requirements related to guidance for qualification as an acceptance agent, and execution of an agreement between an acceptance agent and the Internal Revenue Service relating to the issuance of certain taxpayer identifying numbers.

DATES: Written comments should be received on or before December 17, 2018 to be assured of consideration.

ADDRESSES: Direct all written comments to Laurie Brimmer, Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW, Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or