

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 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate.

**DATES:** Written comments should be received on or before February 19, 2019 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Laurie Brimmer, Internal Revenue Service, Room 6236, 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](mailto:Rjoseph.Durbala@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate.

*OMB Number:* 1545-1219.

*Revenue Procedure Number:* 8038-T.

*Abstract:* Form 8038-T is used by issuers of tax exempt bonds to report and pay the arbitrage rebate and to elect and/or pay various penalties associated with arbitrage bonds. The issuers include state and local governments.

*Current Actions:* There is currently, no change to the form. We are updating the records to include the recordkeeping burden associated with regulation section 1.148-5(d)(6)(iii), previously approved under OMB number 1545-1490 and 1545-1098.

*Type of Review:* Revision of a currently approved collection.

*Affected Public:* State, local or tribal governments.

*Estimated Number of Respondents:* 3,900.

*Estimated Time per Respondent:* 24 hrs., 11 min.

*Estimated Total Annual Burden Hours:* 59,325.

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: December 13, 2018.

**R. Joseph Durbala,**

*IRS Tax Analyst.*

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**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request for Form 14145

**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 14145, IRS Applicant Contact Card.

**DATES:** Written comments should be received on or before February 19, 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](mailto:Rjoseph.Durbala@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* IRS Applicant Contact Card.

*OMB Number:* 1545-2240.

*Form Number:* 14145.

*Abstract:* The Internal Revenue Service contact card is used to collect contact information from individuals who may be interested in working for the IRS now, or at any time in the future (potential applicants) Form 14145 requests information to enter into a database to allow the IRS to send information about jobs to potential applicants. Cards are then destroyed after input into the database. The potential applicant is only contacted about jobs which correspond to the job categories selected by the IRS Recruiter on Form 14145.

*Current Actions:* There is no change in the form previously approved by OMB. However, the total burden previously approved, needs to be lowered by 64,721 hours, to correct an error in the previous submission. The correct burden estimates should be; 16,045 estimated responses and a total estimated annual burden of 1,364 hours.

*Type of Review:* Revision of a currently approved collection.

*Affected Public:* Individuals and households.

*Estimated Number of Respondents:* 16,045.

*Estimated Time per Respondent:* 5 min.

*Estimated Total Annual Burden Hours:* 1,364.

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: December 13, 2018.

**R. Joseph Durbala,**  
*IRS Tax Analyst.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request for Schedule E (Form 1040)

**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 Schedule E (Form 1040), Supplemental Income and Loss.

**DATES:** Written comments should be received on or before February 19, 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](mailto:RJoseph.Durbala@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Supplemental Income and Loss.  
*OMB Number:* 1545-1972.

*Form Number:* Schedule E (Form 1040).

*Abstract:* Schedule E (Form 1040) is used by individuals to report their Supplemental Income. The data is used to verify that the items reported on the form are correct and also for general statistical use.

*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:* 570,000.

*Estimated Time per Respondent:* 9 hrs., 56 min.

*Estimated Total Annual Burden Hours:* 5,665,800.

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: December 13, 2018.

**R. Joseph Durbala,**  
*IRS Tax Analyst.*

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## DEPARTMENT OF THE TREASURY

#### Agency Information Collection Activities; Submission for OMB Review; Comment Request; Prohibition on Funding of Unlawful internet Gambling

**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 January 22, 2019 to be assured of consideration.