

New Jersey Avenue SE, W12-140, Washington, DC 20590.

• *Hand Delivery:* 1200 New Jersey Avenue SE, Room W12-140, Washington, DC 20590, between 9 a.m. and 5 p.m., Monday through Friday, except Federal Holidays.

Communications received by September 16, 2019 will be considered by FRA before final action is taken. Comments received after that date will be considered if practicable.

Anyone can search the electronic form of any written communications and comments received into any of our dockets by the name of the individual submitting the comment (or signing the document, if submitted on behalf of an association, business, labor union, etc.). Under 5 U.S.C. 553(c), DOT solicits comments from the public to better inform its processes. DOT posts these comments, without edit, including any personal information the commenter provides, to [www.regulations.gov](http://www.regulations.gov), as described in the system of records notice (DOT/ALL-14 FDMS), which can be reviewed at [www.dot.gov/privacy](http://www.dot.gov/privacy). See also <http://www.regulations.gov/#!privacyNotice> for the privacy notice of [www.regulations.gov](http://www.regulations.gov).

Issued in Washington, DC.

**John Karl Alexy,**

*Associate Administrator for Safety Chief Safety Officer.*

[FR Doc. 2019-16377 Filed 7-31-19; 8:45 am]

**BILLING CODE 4910-06-P**

## DEPARTMENT OF THE TREASURY

### Office of Foreign Assets Control

#### Notice of OFAC Sanctions Actions

**AGENCY:** Office of Foreign Assets Control, Treasury.

**ACTION:** Notice.

**SUMMARY:** The Department of the Treasury's Office of Foreign Assets Control (OFAC) is publishing the names of one or more persons that have been placed on OFAC's Specially Designated Nationals and Blocked Persons List based on OFAC's determination that one or more applicable legal criteria were satisfied. All property and interests in property subject to U.S. jurisdiction of these persons are blocked, and U.S. persons are generally prohibited from engaging in transactions with them.

**DATES:** See **SUPPLEMENTARY INFORMATION** section for applicable date(s).

**FOR FURTHER INFORMATION CONTACT:** OFAC: Associate Director for Global Targeting, tel.: 202-622-2420; Assistant Director for Licensing, tel.: 202-622-

2480; Assistant Director for Regulatory Affairs, tel.: 202-622-4855; Assistant Director for Sanctions Compliance & Evaluation, tel.: 202-622-2490; or the Department of the Treasury's Office of the General Counsel: Office of the Chief Counsel (Foreign Assets Control), tel.: 202-622-2410.

#### SUPPLEMENTARY INFORMATION:

##### Electronic Availability

The Specially Designated Nationals and Blocked Persons List and additional information concerning OFAC sanctions programs are available on OFAC's website ([www.treasury.gov/ofac](http://www.treasury.gov/ofac)).

##### Notice of OFAC Action

On July 29, 2019, OFAC determined that the property and interests in property subject to U.S. jurisdiction of the following person is blocked under the relevant sanctions authority listed below.

##### Individual

1. KIM, Su Il, Ho Chi Minh City, Vietnam; DOB 04 Mar 1985; Gender Male; Secondary sanctions risk: North Korea Sanctions Regulations, sections 510.201 and 510.210; Passport 108220348 (Korea, North) expires 18 May 2023; alt. Passport 745220480 (Korea, North) expires 02 Jun 2020; Munitions Industry Department Representative in Vietnam (individual) [DPRK2].

Designated pursuant to section 1(a)(iii) of Executive Order 13687 of January 2, 2015 "Imposing Additional Sanctions With Respect To North Korea" for being an official of the Workers' Party of Korea.

Dated: July 29, 2019.

**Andrea Gacki,**

*Director, Office of Foreign Assets Control.*

[FR Doc. 2019-16401 Filed 7-31-19; 8:45 am]

**BILLING CODE 4810-AL-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

**Proposed Collection; Comment Request for U.S. Employment Tax Returns and Related Forms; Forms CT-1, CT-1X, CT-2, SS-8, SS-8 (PR), W-2, W-2 AS, W-2 C, W-2 GU, W-2 VI, W-3, W-3 (PR), W-3 C, W-3 C (PR), W-3 SS, 940, 940 (PR), 940 SCH A, 940 SCH A (PR), 940 SCH R, 941, 941 (PR), 941 SCH B, 941 SCH B (PR), 941 SCH D, 941 SCH R, 941 SS, 941 X, 941 X (PR), 943, 943 (PR), 943 A, 943 A (PR), 943 SCH R, 943 X, 943 X (PR), 944, 944 X, 945, 945 A, 945 X, 2032, 2678, 8027, 8027 T, 8453 EMP, 8879 EMP, 8922, 8952, and 8974**

**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 (PRA). The IRS is soliciting comments on U.S. Employment Tax Returns and related Forms.

**DATES:** Written comments should be received on or before September 30, 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.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Kerry Dennis, at (202) 317-5751, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at [Kerry.Dennis@irs.gov](mailto:Kerry.Dennis@irs.gov).

**SUPPLEMENTARY INFORMATION:** Today, over 70 percent of all employment tax returns are prepared using software or with preparer assistance. In this environment, in which many taxpayers' activities are no longer as directly associated with particular forms, estimating burden on a form-by-form basis is not an appropriate measurement of taxpayer burden.

There are 50 employment tax related forms used by 7,000,000 taxpayers. These include Forms CT-1, CT-1X, CT-2, SS-8, SS-8 (PR), W-2, W-2 AS, W-2 C, W-2 GU, W-2 VI, W-3, W-3 (PR), W-3 C, W-3 C (PR), W-3 SS, 940, 940

(PR), 940 SCH A, 940 SCH A (PR), 940 SCH R, 941, 941 (PR), 941 SCH B, 941 SCH B (PR), 941 SCH D, 941 SCH R, 941 SS, 941 X, 941 X (PR), 943, 943 (PR), 943 A, 943 A (PR), 943 SCH R, 943 X, 943 X (PR), 944, 944 X, 945, 945 A, 945 X, 2032, 2678, 8027, 8027 T, 8453 EMP, 8879 EMP, 8922, 8952, and 8974.

Related Internal Revenue Service and The Department of Treasury Guidance: 26 CFR 31.6001-1 Records in general; 26 CFR 31.6001-2 Additional Records under FICA; 26 CFR 31.6001-3, Additional records under Railroad Retirement Tax Act; 26 CFR 31.6001-5 Additional records

Tip Reporting Alternative Commitment (TRAC) Agreement for Use in the Cosmetology and Barber Industry to Employment Tax

Reg-111583-07(TD 9405)(Final)—Employment Tax Adjustments; REG-130074-11—Rules Relating to Additional Medicare Tax

For most of these collections, IRS has in the past obtained separate OMB approvals under unique OMB Control Numbers and separate burden estimates. With this notice, the IRS is announcing significant changes to (1) the manner in which tax forms used by employers will be approved under the PRA and (2) its method of estimating the paperwork burden imposed on all employers.

**Tax Compliance Burden**

Tax compliance burden is defined as the time and money taxpayers spend to comply with their tax filing responsibilities. Time-related activities include recordkeeping, tax planning, gathering tax materials, learning about the law and what you need to do, and completing and submitting the return. Out-of-pocket costs include expenses such as purchasing tax software, paying a third-party preparer, and printing and postage. Tax compliance burden does not include a taxpayer's tax liability, economic inefficiencies caused by sub-optimal choices related to tax deductions or credits, or psychological costs. The TCBM estimates the aggregate

burden imposed on business taxpayers, based upon their tax-related characteristics and activities. IRS therefore will seek OMB approval of all 50 Employment Tax forms as a single "collection of information." The aggregate burden of these tax forms will be accounted for under OMB Control Number 1545-0029, which is currently assigned to Form 941, 941-PR, 941-SS, 941-X, 941-X(PR), Schedule B (Form 941), Schedule B (Form 941-PR), Schedule R (Form 941), 941-SS-V, 941-V, 941-X, 941-X(PR) and its related schedules. OMB Control Number 1545-0029 will be displayed on all employment-tax forms and other related information collections. As a result, employment tax burden-related estimates will be displayed differently in PRA Notices on tax forms and other information collections, and in **Federal Register** notices. This way of displaying burden is presented below under the heading "Proposed PRA Submission to OMB." For more information about tax compliance burden and the TBM, go to the article "Tax Compliance Burden" posted on the IRS website at <https://www.irs.gov/pub/irs-soi/d13315.pdf>.

**Taxpayer Burden Estimates**

The estimates are subject to change as new forms and data become available.

**Proposed PRA Submission to OMB**

*Title:* U.S. Employment Tax Returns and related Forms.

*OMB Number:* 1545-0029.

*Form Numbers:* Forms CT-1, CT-1X, CT-2, SS-8, SS-8 (PR), W-2, W-2 AS, W-2 C, W-2 GU, W-2 VI, W-3, W-3 (PR), W-3 C, W-3 C (PR), W-3 SS, 940, 940 (PR), 940 SCH A, 940 SCH A (PR), 940 SCH R, 941, 941 (PR), 941 SCH B, 941 SCH B (PR), 941 SCH D, 941 SCH R, 941 SS, 941 X, 941 X (PR), 943, 943 (PR), 943 A, 943 A (PR), 943 SCH R, 943 X, 943 X (PR), 944, 944 X, 945, 945 A, 945 X, 2032, 2678, 8027, 8027 T, 8453 EMP, 8879 EMP, 8922, 8952, and 8974.

*Abstract:* These forms are used by employers to report their employment

tax related activity. The data is used to verify that the items reported on the forms are correct.

*Current Actions:* The burden estimation methodology for employment tax is being transitioned from the legacy ADL model to the Taxpayer Burden Model. The changes discussed above result in a burden hour estimate of 575,000,000 hours, a decrease in total estimated time burden of 53,519,249 hours. The newly-reported total out-of-pocket costs is \$15,030,000,000 and total monetized burden is \$25,200,000,000. These changes are solely related to the transition of the burden estimate from the legacy Arthur D. Little Model methodology to the RAAS Taxpayer Burden Model. This is a one-time change.

Type of Review: Revision of currently approved collections.

*Estimates Total Time (Hours):* 575,000,000.

*Estimated Total Out-of-Pocket Costs:* \$15,030,000,000.

*Estimated Total Monetized Burden:* \$25,200,000,000.

*Affected Public:* Employers.

*Estimated Number of Respondents:* 7,000,000.

*Total Estimated Time:* 575,000,000 hours.

*Estimated Time Per Respondent:* 82 hours.

*Total Estimated Out-of-Pocket Costs:* \$15,030,000,000.

*Estimated Out-of-Pocket Cost Per FY2020 Respondent:* \$2,147.

*Total Estimated Monetized Burden:* \$25,200,000,000.

*Estimated Monetized Burden Per FY2020. Respondent:* \$3,600.

**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.

**FISCAL YEAR 2020 ICB ESTIMATES FOR FORM 94X SERIES AND RELATED FORMS, SCHEDULES, AND REGULATIONS**

	ADL 2020 to Taxpayer Burden Model 2020				Taxpayer burden model FY 2020
	ADL method (legacy) FY 2020	Program change due to adjustment in estimate	Program change due to new legislation	Program change due to agency discretion	
Number of Taxpayers .....	333,600,411	326,600,411	.....	.....	7,000,000
Burden in Hours .....	628,519,249	(53,519,249)	0	0	575,000,000
Burden in Dollars .....	.....	\$15,030,000,000	0	0	\$15,030,000,000
Monetized Total Burden .....	.....	\$25,200,000,000	0	0	\$25,200,000,000

Detail may not add due to rounding. Source RAAS:KDA:TBL 7/10/2019.

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: July 22, 2019.

**Laurie Brimmer,**  
Senior Tax Analyst.

**Appendix A**

Form	Title/description	OMB number
CT-1	Employer's Annual Railroad Retirement Tax Return	1545-0001
CT-1X	Adjusted Employer's Annual Railroad Retirement Tax Return or Claim for Refund	1545-0001
CT-2	Employee Representative's Quarterly Railroad Tax Return	1545-0002
SS-8	Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding.	1545-0004
SS-8 (PR)	Determination of Employee Work Status for Purposes of Federal Employment Taxes and Income Tax (Puerto Rican Version).	1545-0004
W-2	Wage and Tax Statement	1545-0008
W-2 AS	American Samoa Wage and Tax Statement	1545-0008
W-2 C	Corrected Wage and Tax Statement	1545-0008
W-2 GU	Guam Wage and Tax Statement	1545-0008
W-2 VI	U.S. Virgin Islands Wage and Tax Statement	1545-0008
W-3	Transmittal of Wage and Tax Statements	1545-0008
W-3 (PR)	Transmittal of Withholding Statements (Puerto Rican Version)	1545-0008
W-3 C	Transmittal of Corrected Wage and Tax Statements	1545-0008
W-3 C (PR)	Transmittal of Corrected Wage and Tax Statements (Puerto Rican Version)	1545-0008
W-3 SS	Transmittal of Wage and Tax Statements	1545-0008
940	Employer's Annual Federal Unemployment (FUTA) Tax Return	1545-0028
940 (PR)	Employer's Annual Federal Unemployment (FUTA) Tax Return (Puerto Rican Version).	1545-0028
940 SCH A	Multi-State Employer and Credit Reduction Information	1545-0028
940 SCH A (PR)	Multi-State Employer and Credit Reduction Information (Puerto Rican Version)	1545-0028
940 SCH R	Allocation Schedule for Aggregate Form 940 Filers	1545-0028
941	Employer's Quarterly Federal Tax Return	*1545-0029
941 (PR)	Employer's Quarterly Federal Tax Return	*1545-0029
941 SCH B	Report of Tax Liability for Semiweekly Schedule Depositors	*1545-0029
941 SCH B (PR)	Supplemental Record of Federal Tax Liability (Puerto Rican Version)	*1545-0029
941 SCH D	Report of Discrepancies Caused by Acquisitions, Statutory Mergers, or Consolidations.	*1545-0029
941 SCH R	Reconciliation for Aggregate Form 941 Filers	*1545-0029
941 SS	Employer's QUARTERLY Federal Tax Return (American Samoa, Guam, the Commonwealth of Northern Mariana Islands, and the U.S. Virgin Islands).	*1545-0029
941 X	Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund	*1545-0029
941 X (PR)	Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund (Puerto Rico Version).	*1545-0029
943	Employer's Annual Tax Return for Agricultural Employees	1545-0035
943 (PR)	Employer's Annual Tax Return for Agricultural Employees (Puerto Rican Version)	1545-0035
943 A	Agricultural Employer's Record of Federal Tax Liability	1545-0035
943 A (PR)	Agricultural Employer's Record of Federal Tax Liability (Puerto Rican Version)	1545-0035
943 R	Allocation Schedule for Aggregate Form 943 Filers	1545-0035
943 X	Adjusted Employer's Annual Federal Tax Return for Agricultural Employees or Claim for Refund.	1545-0035
943 X (PR)	Adjusted Employer's Annual Federal Tax Return for Agricultural Employees or Claim for Refund.	1545-0035
944	Employer's ANNUAL Federal Tax Return	1545-2007
944 X	Adjusted Employer's ANNUAL Federal Tax Return or Claim for Refund	1545-2007
945	Annual Return of Withheld Federal Income Tax	1545-1430
945 A	Annual Record of Federal Tax Liability	1545-1430
945 X	Adjusted ANNUAL Return of Withheld Federal Income Tax or Claim for Refund	1545-1430
2032	Contract Coverage Under Title II of the Social Security Act	1545-0137
2678	Employer/Payer Appointment of Agent	1545-0748
8027	Employer's Annual Information Return of Tip Income and Allocated Tips	1545-0714
8027 T	Transmittal of Employer's Annual Information Return of Tip Income and Allocated Tips.	1545-0714
8453 EMP	Employment Tax Declaration for an IRS e-file Return	1545-0967
8879 EMP	IRS e-file Signature Authorization for Forms 940, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 944, and 945.	1545-0967

Form	Title/description	OMB number
8922 .....	Third-Party Sick Pay Recap .....	*1545-0123
8952 .....	Application for Voluntary Classification Settlement Program (VCSP) .....	1545-2215
8974 .....	Qualified Small Business Payroll Tax Credit for Increasing Research Activities .....	1545-0029

\*1545-0123 will not be discontinued. It is the Business collection and 8922 will be included in both the Business collection and the Employment Tax collection.

\*1545-0029 will not be discontinued it will be the number assigned to all Forms within the employment tax collection.

**Appendix B**

Guidance title/description	OMB number
26 CFR 31.6001-1 Records in general; 26 CFR 31.6001-2 Additional Records under FICA; 26 CFR 31.6001-3, Additional records under Railroad Retirement Tax Act; 26 CFR 31.6001-5 Additional records .....	1545-0798
Tip Reporting Alternative Commitment (TRAC) Agreement for Use in the Cosmetology and Barber Industry to Employment Tax Reg-111583-07(TD 9405)(Final)—Employment Tax Adjustments; REG-130074-11—Rules Relating to Additional Medicare Tax	1545-2097

[FR Doc. 2019-16381 Filed 7-31-19; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF VETERANS AFFAIRS**

**Advisory Committee on Former Prisoners of War; Notice of Meeting**

The Department of Veterans Affairs (VA) gives notice under the Federal Advisory Committee Act that the Advisory Committee on Former Prisoners of War (FPOW) will meet August 14-16, 2019, from 8:00 a.m.-5:15 p.m. EDT at the Department of Veterans Affairs Headquarters located at 810 Vermont Avenue NW, G.V. Sonny Montgomery Conference Room 230, Washington, DC 20420. The meeting sessions are as follows:

Date:	Time:
August 14, 2019 ..	9:00 a.m. to 12:00 p.m. (EST).

Date:	Time:
August 15, 2019 ..	9:00 a.m. to 5:15 p.m. (EST).
August 16, 2019 ..	8:00 a.m. to 10:00 a.m. (EST).

The meeting sessions are open to the public.

The purpose of the Committee is to advise the Secretary of Veterans Affairs on the administration of benefits under Title 38 U.S.C., for Veterans who are FPOWs, and to make recommendations on the needs of such Veterans for compensation, health care, and rehabilitation.

The agenda will include discussions and briefings from Veterans Benefits Administration and Veterans Health Administration officials, as well as briefings on other issues impacting FPOW Veterans.

FPOWs who wish to speak at the public forum are invited to submit a 1-2-page commentary for inclusion in official meeting records. Any member of

the public may also submit a 1-2-page commentary for the Committee's review. Any member of the public wishing to attend the meeting or seeking additional information should contact Mr. E. Maquel Marshall, Acting Designated Federal Officer, Advisory Committee on Former Prisoners of War at [Edwaunte.Marshall@va.gov](mailto:Edwaunte.Marshall@va.gov) or via phone at (202) 530-9301. Because the meeting is being held in a government building, a photo I.D. must be presented at the Guard's Desk as a part of the screening process. Due to an increase in security protocols, you should allow an additional 30 minutes before the meeting begins.

Dated: July 29, 2019.

**Jelessa M. Burney,**

*Federal Advisory Committee Management Officer.*

[FR Doc. 2019-16450 Filed 7-31-19; 8:45 am]

**BILLING CODE P**