

corrective and other actions taken in response to this audit's conclusions.

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request for Form 1097-BTC

**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 1097-BTC, Bond Tax Credit.

**DATES:** Written comments should be received on or before October 21, 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:* Election to Expense Certain Depreciable Assets.

*OMB Number:* 1545-2197.

*Form Number:* 1097-BTC.

*Abstract:* Form 1097-BTC, Bond Tax Credit, is an information return used to report tax credit bond credits distributed to shareholders. Shareholders of the RIC include in income, their proportionate share of the interest income attributable to the credits and are allowed the proportionate share of credits. (Code section 853A(b)(3)). A RIC must report the shareholder's proportionate share of credits and gross income after the close of the RIC's tax year. Form 1097-BTC, Bond Tax Credit, has been designed to report to the taxpayers and the IRS the tax credit distributed.

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

OMB. This form is being submitted for renewal purposes only.

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

*Affected Public:* Businesses and other for-profit organizations, and not-for-profit institutions.

*Estimated Number of Respondents:* 212.

*Estimated Time per Respondent:* 19 mins.

*Estimated Total Annual Burden Hours:* 67.

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: August 15, 2019.

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

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Open Meeting of the Taxpayer Advocacy Panel Taxpayer Communications Project Committee

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of meeting.

**SUMMARY:** An open meeting of the Taxpayer Advocacy Panel's Taxpayer Communications Project Committee will be conducted. The Taxpayer Advocacy Panel is soliciting public comments, ideas, and suggestions on improving customer service at the Internal Revenue Service.

**DATES:** The meeting will be held Tuesday, September 17, 2019.

**FOR FURTHER INFORMATION CONTACT:** Carolyn Duckworth at 1-888-912-1227 or (314) 339-1670.

**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's Taxpayer Communications Project Committee will be held Tuesday, September 17, 2019, at 2:00 p.m. Eastern Time. The public is invited to make oral comments or submit written statements for consideration. Due to limited time and structure of meeting, notification of intent to participate must be made with Carolyn Duckworth. For more information please contact Carolyn Duckworth at 1-888-912-1227 or (314) 339-1670, or write TAP Office, 1222 Spruce, St. Louis, MO 63103 or contact us at the website: <http://www.improveirs.org>. The agenda will include various IRS issues.

Dated: August 19, 2019.

**Kevin Brown,**

*Acting Director, Taxpayer Advocacy Panel.*

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## DEPARTMENT OF THE TREASURY

#### Periodic Meeting of the U.S. Department of the Treasury Tribal Advisory Committee

**AGENCY:** Department of the Treasury.

**ACTION:** Notice of meeting.

**SUMMARY:** This notice announces that the U.S. Department of the Treasury Tribal Advisory Committee (TTAC) will convene for a public meeting on Wednesday, September 18, 2019, from 9:00 a.m.-4:30 p.m. Eastern Time in the