

DC 20224, or through the internet, at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Transitional Guidance Under Sections 162(f) and 6050X with Respect To Certain Fines, Penalties, and Other Amounts.

*OMB Number:* 1545–2284.

*Regulation Project Number:* Notice 2018–23, Form 1098–F.

*Abstract:* The collection covers the new information reporting requirements under IRC 162(f) and new 6050X, which was added by the Tax Cuts and Jobs Act (TCJA).

Section 13306 of “An Act to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018,” Public Law 115–97 (the “Act”), which was signed into law on December 22, 2017, amended section 162(f) of the Internal Revenue Code (“Code”) and added new section 6050X to the Code. The Department of the Treasury (“Treasury Department”) and the Internal Revenue Service (“IRS”) intend to publish proposed regulations under sections 162(f) and 6050X.

*Current Actions:* The Treasury Department and the IRS intend to issue proposed regulations amending and adding sections to the Income Tax Regulations with respect to sections 162(f) and 6050X. To assist in the development of the proposed regulations, the IRS is requesting comments from the public and affected governments and nongovernmental entities, on any and all issues related to Form 1098–F.

This submission is being made to extend the current approval as required in the Paperwork Reduction Act.

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

*Affected Public:* Federal government, State, Local, or Tribal Government.

*Estimated Number of Respondents:* 200.

*Estimated Time per Respondent:* 7 min.

*Estimated Total Annual Burden Hours:* 24.

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 27, 2019.

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

[FR Doc. 2019–18826 Filed 8–29–19; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### United States Mint

#### Notification of Citizens Coinage Advisory Committee Public Meeting

**ACTION:** Notice.

The United States Mint announces the Citizens Coinage Advisory Committee (CCAC) public meeting scheduled for September 18, 2019.

*Date:* September 18, 2019.

*Time:* 9:30 a.m. to 3:45 p.m.

*Location:* 2nd Floor Conference Room A&B, United States Mint, 801 9th Street NW, Washington, DC 20220.

*Subject:* Review and discussion of candidate designs for the 2020 American Innovation \$1 Coin Program; and review and discussion of candidate designs for Congressional Gold Medals honoring Larry Doby, the *USS Indianapolis*, and the Chinese-American Veterans of WWII.

Interested members of the public may either attend the meeting in person or dial in to listen to the meeting at (866) 564–9287/Access Code: 62956028.

Interested persons should call the CCAC HOTLINE at (202) 354–7502 for the latest update on meeting time and room location.

Any member of the public interested in submitting matters for the CCAC’s consideration is invited to submit them by email to [info@ccac.gov](mailto:info@ccac.gov).

The CCAC advises the Secretary of the Treasury on any theme or design proposals relating to circulating coinage, bullion coinage, Congressional Gold Medals, and national and other medals; advises the Secretary of the Treasury with regard to the events, persons, or places to be commemorated by the issuance of commemorative coins in each of the five calendar years succeeding the year in which a commemorative coin designation is made; and makes recommendations with respect to the mintage level for any commemorative coin recommended.

Members of the public interested in attending the meeting in person will be admitted into the meeting room on a first-come, first-serve basis as space is limited. Conference Room A&B can accommodate up to 50 members of the public at any one time. In addition, all persons entering a United States Mint facility must adhere to building security protocol. This means they must consent to the search of their persons and objects in their possession while on government grounds and when they enter and leave the facility, and are prohibited from bringing into the facility weapons of any type, illegal drugs, drug paraphernalia, or contraband.

The United States Mint Police Officer conducting the screening will evaluate whether an item may enter into or exit from a facility based upon Federal law, Treasury policy, United States Mint Policy, and local operating procedure; and all prohibited and unauthorized items will be subject to confiscation and disposal.

**FOR FURTHER INFORMATION CONTACT:**

Jennifer Warren, United States Mint Liaison to the CCAC; 801 9th Street NW; Washington, DC 20220; or call 202–354–7200.

**Authority:** 31 U.S.C. 5135(b)(8)(C).

Dated: August 27, 2019.

**John Schorn,**

*Chief Counsel, United States Mint.*

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**BILLING CODE P**