

*Title:* Changes in accounting periods and in methods of accounting.

*OMB Number:* 1545–1551.

*Revenue Procedure Number:* 2018–31.

*Abstract:* The information collected in this revenue procedure is required in order for the Commissioner to determine whether the taxpayer properly is requesting to change its method of accounting and the terms and conditions of the change.

*Current Actions:* Revenue Procedure 2018–31, which has been modified by Rev. Proc. 2018–29, 2018–22 I.R.B. 634, Rev. Proc. 2018–35, 2018–28 I.R.B. 204, Rev. Proc. 2018–40, 2018–34 I.R.B. 320, Rev. Proc. 2018–44, 2018–37 I.R.B. 426, Rev. Proc. 2018–49, 2018–41 I.R.B. 548, Rev. Proc. 2018–56, 2018–50 I.R.B. 985, Rev. Proc. 2018–60, 2018–51 I.R.B. 1045, Rev. Proc. 2019–08, 2019–03 I.R.B. 347, Rev. Proc. 2019–30, 2019–33 I.R.B. 638, Rev. Proc. 2019–33, 2019–34 I.R.B. 6, Rev. Proc. 2019–34, 2019–35 I.R.B. 669, and Rev. Proc. 2019–37, 2019–39 I.R.B. 731, provides the List of Automatic Changes to which the automatic change procedures in Revenue Procedure 2015–13, 2015–5 I.R.B. 419, as clarified and modified by Rev. Proc. 2015–33, 2015–24 I.R.B. 1067, and as modified by Rev. Proc. 2017–59, 2017–48 I.R.B. 543, and by section 17.02 of Rev. Proc. 2016–1, 2016–1 I.R.B. 1, apply.

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

*Affected Public:* Individuals or households, business or other for-profit organizations, and not-for-profit institutions.

*Estimated Number of Respondents:* 28,046.

*Estimated Time per Respondent:* 1 hour, 15 minutes.

*Estimated Total Annual Burden Hours:* 34,279.

The following paragraph applies to all of 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 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 shall 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: October 17, 2019.

**Philippe Thomas,**

*Supervisory Tax Analyst.*

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**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Regulation Project

**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 continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning obligations of states and political subdivisions.

**DATES:** Written comments should be received on or before December 23, 2019 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Dr. Philippe Thomas, Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW, Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form should be directed to Kerry Dennis, at (202) 317–5751 or Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW, Washington DC 20224, or through the internet, at [Kerry.Dennis@irs.gov](mailto:Kerry.Dennis@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Obligations of States and Political Subdivisions.

*OMB Number:* 1545–1730.

*Regulation Project Number:* T.D. 8941

*Abstract:* Section 421(f)(4) of the Internal Revenue Code of 1986 permits a person engaged in the local furnishing of electric energy or gas that uses facilities financed with exempt facility bonds under section 142(a)(8), and that expands its service area in a manner inconsistent with the requirements of sections 142(a)(8) and 142(f) to make an election to ensure that those bonds will continue to be treated as tax-exempt bonds. The final regulations (1.142(f)-1) set forth the required time and manner of making this statutory election.

*Current Actions:* There is no change to this existing regulation.

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

*Affected Public:* Business or other for-profit organizations, and state, local, or tribal governments.

*Estimated Number of Respondents:* 15.

*Estimated Time per Respondent:* 1 hours.

*Estimated Total Annual Burden Hours:* 15 hours.

The following paragraph applies to all of 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 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 shall 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: October 17, 2019.

**Philippe Thomas,**

*Supervisor Tax Analyst.*

[FR Doc. 2019-22976 Filed 10-21-19; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form Project.

**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 continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning tuition payments statement.

**DATES:** Written comments should be received on or before December 23, 2019 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Dr. Philippe Thomas, Internal Revenue Service, room 6529, 1111 Constitution Avenue NW, Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form should be directed to Kerry Dennis, at (202) 317-5751 or Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW, Washington DC 20224, or through the internet, at [Kerry.Dennis@irs.gov](mailto:Kerry.Dennis@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Tuition Payments Statement.

*OMB Number:* 1545-1574.

*Form Number:* Form 1098-T.

*Abstract:* Section 6050S of the Internal Revenue Code requires eligible education institutions to report certain information to the IRS and to students. Form 1098-T has been developed to meet this requirement.

*Current Actions:* There are no changes being made to the form at this time that would affect burden.

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

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

*Estimated Number of Respondents:* 25,973,000.

*Estimated Time Per Respondent:* 13 minutes.

*Estimated Total Annual Burden Hours:* 5,973,790 hours.

The following paragraph applies to all of 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 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 shall 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: October 17, 2019.

**Philippe Thomas,**

*Supervisor Tax Analyst.*

[FR Doc. 2019-22975 Filed 10-21-19; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Senior Executive Service; Performance Review Boards

**AGENCY:** Department of the Treasury.

**ACTION:** Notice of appointments to Performance Review Boards (PRBs).

**SUMMARY:** This notice announces the appointment of members to the Department of the Treasury's Performance Review Boards (PRBs). The purpose of these Boards are to review and make recommendations concerning proposed performance appraisals, ratings, bonuses and other appropriate personnel actions for incumbents of SES positions in the Department.

**DATES:** *Applicable date:* October 22, 2019.

*Composition of the PRB:* The Boards shall consist of at least three members.

In the case of an appraisal of a career appointee, more than half the members shall consist of career appointees. The persons listed below may be selected to serve on one or more PRB within Treasury. This notice is given pursuant to 5 U.S.C. 4314(c)(4).

### Names for Federal Register Publication

#### Top Officials

- David F. Eisner, Assistant Secretary for Management
- Leonard Olijar, Director for the Bureau of Engraving and Printing
- Timothy Gribben, Commissioner for the Bureau of the Fiscal Service
- Jeffrey Tribiano, Deputy Commissioner for Operations Support (IRS)
- Mary G. Ryan, Deputy Administrator for the Alcohol and Tobacco Tax and Trade Bureau (currently serving as Acting Administrator)
- Kenneth Blanco, Director, Financial Crimes Enforcement Network
- Jamal El-Hindi, Deputy Director, Financial Crimes Enforcement Network
- Patricia Greiner, Deputy Director, Chief Administrative Officer, Bureau of Engraving and Printing
- Charlene William, Deputy Director, Chief Operating Officer, Bureau of Engraving and Printing
- Stephen L. Manning, Deputy Commissioner, Bureau of the Fiscal Service
- Matthew J. Miller, Deputy Commissioner (Accounting and Shared Services), Bureau of the Fiscal Service
- Jeffrey J. Schramek, Deputy Commissioner (Financial Services and Operations), Bureau of the Fiscal Service

#### Departmental Offices

- John M. Farley, Director, Executive Office for Asset Forfeiture
- Michael O. Thomas, Deputy Assistant Secretary for Treasury Operations
- Amy Edwards, Deputy Assistant Secretary for Accounting Policy and Financial Transparency
- Adam Lerrick, Counselor to the Secretary
- Andrew E. Eilts, Deputy Executive Secretary
- David B. Dwyer, Executive Secretary
- Joseph M. Smith, Director of Operations (Scheduling and Advance)
- Daniel Kowalski, Counselor to the Secretary
- Donna Ragucci, Director for the Office of Small and Disadvantaged Business Utilization
- Joseph R. Clark, Senior Advisor to the Deputy Secretary and Counselor to the General Counsel