DEPARTMENT OF THE TREASURY
Internal Revenue Service

Proposed Collection; Comment Request for Form 8904

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service (IRS), 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 information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Credit for Oil and Gas Production From Marginal Wells.

DATES: Written comments should be received on or before July 6, 2021 to be assured of consideration.

ADDRESSES: Direct all written comments to Kinna Breawington, 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 should be directed to Lanita Van Dyke, at (202) 317–6090, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at Lanita.VanDyke@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Credit for Oil and Gas Production From Marginal Wells.

OMB Number: 1545–2278.

Form Number: 8904.

Abstract: Public Law 108–357, Title III, Subtitle C, section 341(a) has caused us to develop a credit for oil and gas production from marginal wells, which is reflected on Form 8904 and its instructions. Tax year 2017 will be the first year Form 8904 and its instructions will be released.

Current Actions: There are no changes being made to Form 8904 at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Total Annual Burden Hours: 20,000.

Estimated Time per Respondent: 2 hrs., 58 mins.

Estimated Number of Responses: 20,000.

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 its 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: April 26, 2021.

Chakinna B. Clemons,
Supervisory Tax Analyst.

[FR Doc. 2021–09366 Filed 5–3–21; 8:45 am]
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 the burden associated with Form 8027, Employer’s Annual Information Return of Tip Income and Allocated Tips, and Form 8027–T, Transmittal of Employer’s Annual Information Return of Tip Income and Allocated Tips. DATES: Written comments should be received on or before July 6, 2021 to be assured of consideration.

ADDRESS: Direct all written comments to Kinna Brewington, Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW, Washington, DC 20224. Requests for additional information or copies of the regulations should be directed to Ronald J. Durbala, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at RJoseph.Durbala@irs.gov.

SUPPLEMENTARY INFORMATION:
Title: Employer’s Annual Information Return of Tip Income and Allocated Tips (Form 8027 and 8027–T). OMB Number: 1545–0714. Regulation Project Number: Form 8027 and Form 8027–T.

Abstract: Employers must annually report to the IRS receipts and tips from their large food or beverage establishments. Employers use Form 8027 to report that information. In addition, employers use Form 8027 to determine if the employer must allocate tips for tipped employees. Filers of Form 8027 may be required to file electronically. Employers operating more than one food or beverage establishment use Form 8027–T to send multiple Forms 8027 to the IRS.

Type of Review: Extension of a currently approved collection. Affected Public: Businesses or other for-profit organizations, not-for-profit institutions, and state, local or tribal governments.


The following paragraph applies to all the collections of information covered by this notice. The 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: April 29, 2021.
Ronald J. Durbala,
IRS Tax Analyst.
[FR Doc. 2021–09086 Filed 5–3–21; 8:45 am]
BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY
United States Mint
Establish Price for 2021 United States Mint Silver Numismatic Products

AGENCY: United States Mint, Department of the Treasury.

ACTION: Notice.

SUMMARY: The United States Mint is announcing pricing for United States Mint numismatic products in accordance with the table below:

<table>
<thead>
<tr>
<th>Product</th>
<th>Retail price</th>
</tr>
</thead>
<tbody>
<tr>
<td>2021 Morgan Dollar</td>
<td>$85.00</td>
</tr>
</tbody>
</table>

FOR FURTHER INFORMATION CONTACT: Derrick Griffin; United States Mint; 801 9th Street NW; Washington, DC 20220; or call (202) 354–7579.

Authority: Public Law 116–286.

Eric Anderson,
Executive Secretary, United States Mint.
[FR Doc. 2021–09195 Filed 5–3–21; 8:45 am]
BILLING CODE P

DEPARTMENT OF THE TREASURY
United States Mint
Notification of Citizens Coinage Advisory Committee May 18, 2021, Public Meeting

ACTION: Notice of meeting.

Pursuant to United States Code, Title 31, section 5135(b)(8)(C), the United States Mint announces the Citizens Coinage Advisory Committee (CCAC) teleconference public meeting scheduled for May 18, 2021.

Date: May 18, 2021.
Time: 1:00 p.m. to 4:30 p.m. (EST).
Location: This meeting will occur via teleconference. Interested members of the public may dial in to listen to the meeting at (888) 330–1716; Access Code: 1137147.

Subject: Review and discussion of candidate designs for the 2023 American Innovation $1 Coin Program (Ohio, Louisiana, Indiana, and Mississippi).

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

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.

For members of the public interested in listening in to the provided call number, this is a reminder that the public attendance is for listening purposes only. Any member of the public interested in submitting matters for the CCAC’s consideration is invited