DEPARTMENT OF THE TREASURY

Internal Revenue Service

Open Meeting of the Taxpayer Advocacy Panel Joint Committee

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of meeting.

SUMMARY: An open meeting of the Taxpayer Advocacy Panel Joint 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 Thursday, August 26, 2021.


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 an open meeting of the Taxpayer Advocacy Panel’s Special Projects Committee will be held Thursday, August 12, 2021, at 11:00 a.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 Antoinette Ross. For more information please contact Antoinette Ross at 1–888–912–1227 or 202–317–4110, or write TAP Office, 1111 Constitution Ave. NW, Room 1509, Washington, DC 20224 or contact us at the website: http://www.improveirs.org. The agenda will include various IRS issues.

Dated: July 1, 2021.

Kevin Brown,
Acting Director, Taxpayer Advocacy Panel.

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 5884–D

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 employee retention credit for certain tax-exempt organizations affected by qualified disasters.

DATES: Written comments should be received on or before September 7, 2021 to be assured of consideration.

ADDRESS: Direct all written comments to Kinna Brewington, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224.

Requests for additional information or copies of the form should be directed to Sara Covington, at (737) 800–6149 or Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at Sara.L.Covington@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Employee Retention Credit for Certain Tax-Exempt Organizations Affected by Qualified Disasters.

OMB Number: 1545–2298.

Regulation Project Number: Form 5884–D.

Abstract: Under section 303(d) of the Taxpayer Certainty and Disaster Tax Relief Act 2020, a qualified Tax-Exempt Organization (including certain governmental entities) that continued to pay or incur wages after activities of the organization (treated as an active trade or business for this purpose) became inoperable because of damage from a qualified disaster may be able to use Form 5884–D to claim the 2020 qualified disaster employee retention credit against certain payroll taxes. The credit is equal to 40 percent of qualified wages for each eligible employee (up to a maximum of $6,000 in qualified wages per employee).

Current Actions: This is a new Form, with changes in the number filers from a previously approved collection due to an adjustment to estimates. The Instructions for Form 5884–D will direct filers on how to report and claim these credits.

Type of Review: Extension of a currently approved collection.

Affected Public: Certain tax-exempt organizations, including certain governmental entities.

Estimated Number of Respondents: 26,300.

Estimated Total Annual Burden Hours: 58,649.

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.