

train control system. Accordingly, this notice informs the public that host railroads' recent RFAs to their PTCSPs are available in their respective public PTC dockets, and this notice provides an opportunity for public comment on these RFAs.

On September 21, 2021, the following three host railroads jointly submitted an RFA to their respective PTCSPs for their Interoperable Electronic Train Management Systems (I-ETMS): Central Florida Rail Corridor (CFRC), TEXRail (TEX), and Trinity Railway Express (TRE). Their joint RFA is available in Docket Numbers FRA-2010-0044, FRA-2011-0104, and FRA-2018-0012.

Interested parties are invited to comment on any RFAs to railroads' PTCSPs by submitting written comments or data. During FRA's review of railroads' RFAs, FRA will consider any comments or data submitted within the timeline specified in this notice and to the extent practicable, without delaying implementation of valuable or necessary modifications to PTC systems. See 49 CFR 236.1021; see also 49 CFR 236.1011(e). Under 49 CFR 236.1021, FRA maintains the authority to approve, approve with conditions, or deny railroads' RFAs to their PTCSPs at FRA's sole discretion.

Privacy Act Notice

In accordance with 49 CFR 211.3, FRA solicits comments from the public to better inform its decisions. DOT posts these comments, without edit, including any personal information the commenter provides, to <https://www.regulations.gov>, as described in the system of records notice (DOT/ALL-14 FDMS), which can be reviewed at <https://www.transportation.gov/privacy>. See <https://www.regulations.gov/privacy-notice> for the privacy notice of [regulations.gov](https://www.regulations.gov). To facilitate comment tracking, we encourage commenters to provide their name, or the name of their organization; however, submission of names is completely optional. If you wish to provide comments containing proprietary or confidential information, please contact FRA for alternate submission instructions.

Issued in Washington, DC.

Carolyn R. Hayward-Williams,

Director, Office of Railroad Systems and Technology.

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BILLING CODE 4910-06-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Requesting Comments on Tax-Exempt Organization Forms

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 proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning all forms used by tax-exempt organizations. See Appendix A for a list of forms, schedules, and related attachments.

DATES: Written comments should be received on or before November 30, 2021 to be assured of consideration.

ADDRESSES: Direct all written comments to Paul Adams, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224. You must reference the information collection's title, form number, reporting or record-keeping requirement number, and OMB number in your comment.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form and instructions should be directed to Jon Callahan, (737) 800-7639, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at jon.r.callahan@irs.gov.

SUPPLEMENTARY INFORMATION: Today, 73 percent of all tax-exempt organization returns are prepared using software by the taxpayer or with preparer assistance. Section 3101 of the Taxpayer First Act, Public Law 116-25, requires all tax-exempt organizations to electronically file statements or returns in the Form 990 series or Form 8872.

These are forms used by tax-exempt organizations. These include Forms 990, 990-BL, 990-EZ, 990-N, 990-PF, 990-T, 990-W, and related forms and schedules tax-exempt organizations attach to their tax returns (see Appendix-A to this notice). In addition, there are numerous regulations, notices and Treasury Decisions that are covered by the burden estimate provided in this notice. See Appendix B for a list.

Taxpayer Compliance Burden

Tax compliance burden is defined as the time and money taxpayers spend to comply with their tax filing responsibilities. Time-related activities include recordkeeping, tax planning, gathering tax materials, learning about the law and what you need to do, and completing and submitting the return. Out-of-pocket costs include expenses such as purchasing tax software, paying a third-party preparer, and printing and postage. Tax compliance burden does not include a taxpayer's tax liability, economic inefficiencies caused by sub-optimal choices related to tax deductions or credits, or psychological costs.

Proposed PRA Submission to OMB

Title: U.S. Tax-Exempt Income Tax Return.

OMB Number: 1545-0047.

Form Numbers: Forms 990, 990-BL, 990-EZ, 990-N, 990-PF, 990-T, 990-W, 1023, 1023-EZ, 1024, 1024-A, 1028, 1120-POL, 4720, 5578, 5884-C, 5884-D, 6069, 6497, 7203, 8038, 8038-B, 8038-CP, 8038-G, 8038-GC, 8038-R, 8038-T, 8038-TC, 8282, 8328, 8330, 8453-TE., 8453-X, 8718, 8868, 8870, 8871, 8872, 8879-TE, 8886-T, 8899 and all other related forms, schedules, and attachments. (see Appendix-A to this notice).

Abstract: These forms and schedules are used to determine that tax-exempt organizations fulfill the operating conditions within the limitations of their tax exemption. The data is also used for general statistical purposes.

Current Actions: There have been changes in regulatory guidance related to various forms approved under this approval package during the past year. There has been additions and removals of forms included in this approval package. It is anticipated that these changes will have an impact on the overall burden and cost estimates requested for this approval package, however these estimates were not finalized at the time of release of this notice. These estimated figures are expected to be available by the release of the 30-comment notice from Treasury. This approval package is being submitted for renewal purposes only.

Type of Review: Revision of a currently approved collection.

Affected Public: Tax-Exempt Organizations.

Estimated Number of Responses: 1,599,000.

Total Estimated Time: 52.47 million hours.

Estimated Time per Respondent: 32.8 hours.

Total Estimated Out-of-Pocket Costs:
\$1.47 billion.
Estimated Out-of-Pocket Cost per Respondent: \$921.
Total Estimated Monetized Burden (Labor Costs): \$4.08 billion.

Estimated Total Monetized Burden (Labor Costs) per Respondent: \$2,554.
Note: Amounts below are estimates for FY 2021. Reported time and cost burdens are national averages and do not necessarily

reflect a “typical” case. Most taxpayers experience lower than average burden, with taxpayer burden varying considerably by taxpayer type. Totals may not add due to rounding.

FISCAL YEAR 2021 ICB ESTIMATES FOR FORM 990 SERIES OF RETURNS AND RELATED FORMS AND SCHEDULES

	FY 20	Program change due to agency discretion	FY 21
Number of Taxpayers	1,606,200	(7,200)	1,599,000
Burden in Hours	52,450,000	20,000	52,470,000
Out-of-Pocket Costs	\$1,496,500,000	(\$23,400,000)	\$1,473,100,000
Monetized Total Burden (Labor Costs)	\$4,168,800,000	(\$84,700,000)	\$4,084,100,000

Note: FY: 21 is most recent approved burden estimates for OMB number 1545–0047.

FISCAL YEAR 2021 FORM 990 SERIES TAX COMPLIANCE COST ESTIMATES

	Form 990	Form 990–EZ	Form 990–PF	Form 990–T	Form 990–N
Projections of the Number of Returns to be Filed with IRS	321,100	253,200	120,200	165,500	742,000
Estimated Average Time per Response (Hours)	85	45	47	40	2
Estimated Average Out-of-Pocket Costs per Response	\$2,600	\$500	\$2,000	\$1,500	\$10
Estimated Average Monetized Burden (Labor Costs) per Response	\$8,000	\$1,200	\$3,900	\$4,400	\$30
Estimated Total Time (Hours) for all Filers	27,220,000	11,450,000	5,600,000	6,570,000	1,630,000
Estimated Total Out-of-Pocket Costs for all Filers	\$849,800,000	\$139,000,000	\$240,200,000	\$237,300,000	\$6,800,000
Estimated Total Monetized Burden	\$2,559,000,000	\$312,700,000	\$467,800,000	\$719,800,000	\$24,900,000

Note: Amounts above are for FY 2021. Reported time and cost burdens are national averages and don’t necessarily reflect a “typical” case. Most taxpayers experience lower than average burden, with taxpayer burden varying considerably by taxpayer type. Detail may not add due to rounding.

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: September 28, 2021.

Jon R. Callahan,
Tax Analyst.

Appendix-A

Form No.	Title
1023	Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.
1023–EZ	Streamlined Application for Recognition of Exemption.
1024	Application for Recognition of Exemption Under Section 501(a).
1024–A	Application for Recognition of Exemption Under Section 501(c)(4) of the Internal.
1028	Application for Recognition of Exemption Under Section 521 of the Internal Revenue Code.
1120–POL	U.S. Income Tax Return for Certain Political Organizations.
4720	Return of Certain Excise Taxes on Charities and Other Persons Under Chapter 41 and 42 of the IRC.
5578	Annual Certification of Racial Nondiscrimination for a Private School Exempt From Federal Income Tax.
5884–C	Work Opportunity Credit for Qualified Tax-Exempt Organizations Hiring Qualified Veterans.

Form No.	Title
5884-D	Employee Retention Credit for Certain Tax-Exempt Organizations Affected by Qualified Disasters.
6069	Return of Excise Tax on Excessive Contributions of Black Lung Benefit Trust.
6497	Information Return of Nontaxable Energy Grants or Subsidized Energy Financing.
7203	S Corporation Shareholder Stock and Debt Basis Limitations.
8038	Information Return for Tax-Exempt Private Activity Bond Issues.
8038-B	Information Return for Build America Bonds and Recovery Zone.
8038-CP	Return for Credit Payments to Issuers of Qualified Bonds.
8038-CP Schedule A	Specified Tax Credit Bonds Interest Limit Computation.
8038-G	Return for Credit Payments to Issuers of Qualified Bonds.
8038-GC	Information Return for Small Tax-Exempt Governmental Bond Issues, Leases, and Installment Sales.
8038-R	Request for Recovery of Overpayments Under Arbitrage Rebate Provisions.
8038-T	Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate.
8038-TC	Information Return for Tax Credit Bonds and Specified Tax Credit Bonds.
8282	Donee Information Return.
8328	Carryforward Election of Unused Private Activity Bond Volume Cap.
8330	Issuer's Quarterly Information Return for Mortgage Credit Certificates (MCCs).
8453-TE	Tax Exempt Entity Declaration and Signature for Electronic Filing.
8453-X	Political Organization Declaration for Electronic Filing of Notice of Section 527 Status.
8718	User Fee for Exempt Organization Determination Letter Request.
8868	Application for Automatic Extension of Time To File an Exempt Organization Return.
8870	Information Return for Transfers Associated With Certain Personal Benefit Contracts.
8871	Political Organization Notice of Section 527 Status.
8872	Political Organization Report of Contributions and Expenditures.
8976	Notice of Intent to Operate Under Section 501(c)(4).
8879-TE	IRS e-file Signature Authorization for a Tax Exempt Entity.
8886	Reportable Transaction Disclosure Statement.
8886-T	Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction.
8899	Notice of Income From Donated Intellectual Property.
990	Return of Organization Exempt From Income Tax Under Section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation).
990 & 990-EZ Schedule A	Public Charity Status and Public Support.
990 & 990-EZ Schedule C	Political Campaign and Lobbying Activities.
990 & 990-EZ Schedule E	Schools.
990 & 990-EZ Schedule G	Supplemental Information Regarding Fundraising or Gaming Activities.
990 & 990-EZ Schedule L	Transactions With Interested Persons.
990 & 990-EZ Schedule N	Liquidation, Termination, Dissolution, or Significant Disposition of Assets.
990 & 990-EZ Schedule O	Supplemental Information to Form 990 or 990-EZ.
990 Schedule D	Supplemental Financial Statements.
990 Schedule F	Statement of Activities Outside the United States.
990 Schedule H	Hospitals.
990 Schedule I	Grants and Other Assistance to Organizations, Governments, and Individuals in the United States.
990 Schedule J	Compensation Information.
990 Schedule K	Transactions With Interested Persons.
990 Schedule M	Noncash Contributions.
990 Schedule R	Related Organizations and Unrelated Partnerships.
990, 990-EZ, 990-PF Schedule B.	Schedule of Contributors.
990-EZ	Short Form Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations).
990-N	Form 990-N Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990EZ.
990-PF	Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation.
990-T	Exempt Organization Business Income Tax Return and Proxy Tax.
990-T Schedule A	Unrelated Business Taxable Income From an Unrelated Trade or Business.
990-W	Estimated Tax on Unrelated Business Taxable Income for Tax-Exempt Organizations.

Appendix-B**Title/Description**

EE-111-80 (TD 8019—Final) Public Inspection of Exempt Organization Return

TD 8033 (TEMP) Tax Exempt Entity Leasing (REG-209274-85)

Revenue Procedure 98-19, Exceptions to the notice and reporting requirements of section 6033(e)(1) and the tax imposed by section 6033(e)(2)

REG-246256-96 (Final TD 8978) Excise Taxes on Excess Benefit Transactions

T.D. 8861, Private Foundation Disclosure Rules

Notice 2006-109—Interim Guidance Regarding Supporting Organizations and Donor Advised Funds

Disclosure by taxable party to the tax-exempt entity

Reinstatement and Retroactive Reinstatement for Reasonable Cause (Rev. Proc. 2014-11) and Transitional Relief for Small Organizations (Notice 2011-43) under IRC § 6033(j)

TD 8086—Election for \$10 Million Limitation on Exempt Small Issues of Industrial Development Bonds; Supplemental Capital Expenditure Statements (LR-185-84 Final)

Arbitrage Restrictions and Guidance on Issue Price Definition for Tax Exempt Bonds

TD 8712 (Final), Definition of Private Activity Bonds; TD 9741, General Allocation and Accounting Regulations Under Section 141; Remedial Actions for Tax-Exempt Bonds

FI-28-96 (Final) Arbitrage Restrictions on Tax-Exempt Bonds

REG-121475-03 (TD 9495—Final) Qualified Zone Academy Bonds: Obligations of States and Political Subdivisions

Notice 2009-26, Build America Bonds and Direct Payment Subsidy Implementation

Notice 2012-48: Tribal Economic Development Bonds

TD 7925 7952—Indian Tribal Governments Treated As States For Certain Purposes

Revenue Procedure 97–15, Section 103—Remedial Payment Closing Agreement Program

EE–12–78 Non-Bank Trustees

TD 9099—Disclosure of Relative Values of Optional Forms of Benefit

EE–147–87 (Final) Qualified Separate Lines of Business

TD 8619 (Final) (EE–43–921) Direct Rollovers and 20-Percent Withholding Upon Eligible Rollover Distributions from Qualified Plans

PS–100–88(TD8540) (Final) Valuation Tables

Revenue Procedure 2017–4

TD 8769 (Final)—(REG–107644–97) Permitted Elimination of Pre-retirement Optional Forms of Benefit

Notice 97–45, Highly Compensated Employee Definition

Compensation Deferred Under Eligible Deferred Compensation Plans (TD 9075)

TD 8816 (Final) Roth IRAs

REG–108639–99 (Final) Retirement Plans; Cash or Deferred Arrangements Under Section 401(k) and Matching Contributions or Employee Contributions Under Section 401(m); TD 9169

Revenue Ruling 2000–35 Automatic Enrollment in Section 403(b) Plans

Notice 2002–27—IRA Required Minimum Distribution Reporting

TD 9142 (Final), Deemed IRAs in Qualified Retirement Plans (REG–157302–02)

REG–146459–05—TD 9324 (Final) Designated Roth Contributions Under Section 402A

TD 9467 (REG–139236–07) and Notice 2014–53

TD 9641—Suspension or Reduction of Safe Harbor Contributions (REG–115699–09)

Waiver of 60-Day Rollover Requirement

TD 7898—Employers Qualified Educational Assistance Programs

TD 8864 (Final); EE–63–88 (Final and temp regulations) Taxation of Fringe Benefits and Exclusions From Gross Income for Certain Fringe Benefits; IA–140–86 (Temporary) Fringe Benefits

TD 8073 (Temporary Regulations)—Effective Dates and Other Issues Arising Under the Employee Benefit Provisions of the Tax Reform Act of 1984.

REG–209484–87 (TD 8814 final) Federal Insurance Contributions Act (FICA) Taxation of Amounts Under Employee Benefit Plans

REG–164754–01 (FINAL) Split-Dollar Life Insurance Arrangements

T.D. 9088, Compensatory Stock Options Under Section 482

T.D. 9083—Golden Parachute Payments

Revenue Procedure 2014–55, Election Procedures and Information Reporting with Respect to Interests in Certain Canadian Retirement Plans

Substitute Mortality Tables for Single Employer Defined Benefit Plans

T.D. 8802—Certain Asset Transfers to a Tax-Exempt Entity

REG–113572–99 (TD 8933) Qualified Transportation Fringe Benefits

Revenue Procedure 2016–1, Rulings and determination letters—26 CFR 601–.201

26 CFR 31.6001–1 Records in general; 26 CFR 31.6001–2 Additional Records under FICA; 26 CFR 31.6001–3, Additional records under Railroad Retirement Tax Act; 26 CFR 31.6001–5 Additional records

IA–44–94 (Final) Deductibility, Substantiation, and Disclosure of Certain Charitable Contributions

Notice 2005–41, Guidance Regarding Qualified Intellectual Property Contributions

De Minimis Error Safe Harbor to the I.R.C. §§ 6721 and 6722 Penalties

Substantiation of Charitable Contributions—TD 8002

Qualified Conservation Contributions

TD 7852—Registration Requirements with Respect to Debt Obligations (NPRM, LR–255–82)

Notice 2007–70—Charitable Contributions of Certain Motor Vehicles, Boats, and Airplanes. Reporting requirements under Sec. 170(f)(12)(D)

TD 8124—Time and Manner of Making Certain Elections Under the Tax Reform Act of 1986

EE–14–81 (NPRM) Deductions and Reductions in Earnings and Profits (or Accumulated Profits) With Respect to Certain Foreign Deferred Compensation Plans Maintained by Certain Foreign Corporations or

TD 9724—Summary of Benefits and Coverage Disclosures

TD 7845—Inspection of Applications for Tax Exemption and Applications for Determination Letters for Pension and Other Plans (Final)

REG–130477–00; REG–130481–00 (TD 8987—Final), Required Distributions From Retirement Plans

EE–175–86 (Final) Certain Cash or Deferred Arrangements and Employee and Matching Contributions under Employee Plans; REG–108639–99 (NPRM) Retirement Plans; Cash or Deferred Arrangements

Change in Minimum Funding Method (Rev. Proc. 2000–41)

REG–109481–99 (TD 9076—Final) Special Rules Under Section 417(a)(7) for Written Explanations Provided by Qualified Retirement Plans After Annuity Starting Dates

TD 9472 (Final)—Notice Requirements for Certain Pension Plan Amendments Significantly Reducing the Rate of Future Benefit Accrual

T.D. 9079—Ten or More Employer Plan Compliance Information

Waivers of Minimum Funding Standards—Revenue Procedure 2004–15

Election of Alternative Deficit Reduction Contribution and Plan Amendments

Revenue Procedure 2010–52, Extension of the Amortization Period for Plan Sponsor of a Multiemployer Pension Plan

Designated Roth Contributions to Cash or Deferred Arrangements Under Section 401(k)

Notice 2005–40, Election to Defer Net Experience Loss in a Multiemployer Plan

Notice 2006–107—Diversification Requirements for Qualified Defined Contribution Plans

Holding Publicly Traded Employer Securities

Revised Regulations Concerning Section 403(b) Tax-Sheltered Annuity Contracts—TD 9340 (Final)

TD 9447 (Final) Automatic Contribution Arrangements.

NOT–2009–31—Election and Notice Procedures for Multiemployer Plans under Sections 204 and 205 of WRERA

Relief and Guidance on Corrections of Certain Failures of a Nonqualified Deferred Compensation Plan to Comply with § 409A(a)

Suspension of Benefits Under the Multiemployer Pension Reform Act of 2014; Administration of Multiemployer Plan Participant Vote

REG–209823–96 (TD 8791)—Guidance Regarding Charitable Remainder Trusts and Special Valuation Rules for Transfer of Interests in Trusts

[FR Doc. 2021–21379 Filed 9–30–21; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF VETERANS AFFAIRS

Prosthetics and Special-Disabilities Programs, Notice of Meeting

The Department of Veterans Affairs (VA) gives notice under the Federal Advisory Committee Act, 5 U.S.C. app.2, that a virtual meeting of the Federal Advisory Committee on Prosthetics and Special-Disabilities Programs will be held on Monday, October 18–Tuesday, October 19, 2021. The meeting sessions will begin and end as follow:

Date	Time (Eastern Standard Time)
October 18, 2021	8:30 a.m.–4:30 p.m.
October 19, 2021	8:30 a.m.–3:00 p.m.

The virtual meeting sessions are open to the public.

The purpose of the Committee is to advise the Secretary of Veterans Affairs on VA's prosthetics programs designed to provide state-of-the-art prosthetics and the associated rehabilitation research, development, and evaluation of such technology. The Committee also provides advice to the Secretary on special-disabilities programs, which are defined as any program administered by the Secretary to serve Veterans with spinal cord injuries, blindness or visual impairments, loss of extremities or loss of function, deafness or hearing impairment, and other serious incapacities in terms of daily life functions.

On October 18, 2021 the Committee will convene open virtual sessions on Audiology and Speech Pathology; Blind Rehabilitation Service; Caregiver Support Program; Office of Academic Affiliations; Reasonable Accommodations (Diversity, Equity & Inclusion); and Prosthetic and Sensory Aids Service.