

**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 **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

ADDRESSES: Direct all written comments 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 Time Per Respondent: 2.23 hours.

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.

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: June 30, 2021.

Sara L. Covington,

IRS Tax Analyst.

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