



This document is scheduled to be published in the Federal Register on 09/01/2016 and available online at <http://federalregister.gov/a/2016-21094>, and on FDsys.gov

[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Information Collection;

Comment Request

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, 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, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)).

DATES: Written comments should be received on or before [INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION OF THIS DOCUMENT IN THE FEDERAL REGISTER] to be assured of consideration.

ADDRESSES: Direct all written comments to Tuawana Pinkston, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224, or at Elaine.H.Christophe@irs.gov.

Please send separate comments for each specific information collection listed below. You must reference the information collection's title, form number, reporting or record-keeping requirement number, and OMB number (if any) in your comment.

FOR FURTHER INFORMATION: To obtain additional information, or copies of the information collection and instructions, or copies of any comments received, contact Elaine Christophe, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet, at Elaine.H.Christophe@irs.gov.

SUPPLEMENTARY INFORMATION:

Request for Comments

The Department of the Treasury and the Internal Revenue Service, as part of their continuing effort to reduce paperwork and respondent burden, invite the general public and other Federal agencies to take this opportunity to comment on the proposed or continuing information collections listed below in this notice, as required by the Paperwork Reduction Act of 1995, (44 U.S.C. 3501 et seq.).

REQUEST FOR COMMENTS: Comments submitted in response to this notice will be summarized and/or included in our request for Office of Management and Budget (OMB) approval of the relevant information collection. All comments will become a matter of public record. Please do not include any confidential or inappropriate material in your comments.

We invite comments on: (a) Whether the collection of information is necessary for the proper performance of the agency's functions, including whether the information has 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 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 the requested information.

Currently, the IRS is seeking comments concerning the following forms, and reporting and record-keeping requirements:

1. Title: Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding.

OMB Number: 1545-0004.

Form Number: SS-8, SS-8(PR).

Abstract: Form SS-8 and SS-8(PR) are used by employers and workers to furnish information to IRS in order to obtain a determination as to whether a worker is an employee for purposes of Federal employment taxes and income tax withholding. IRS uses the information on the forms to make the determination.

Current Actions: There are no changes being made to the Form SS-8 and SS-8(PR) at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, individuals, not-for-profit institutions, Federal government, farms, and state, local or tribal governments.

Estimated Number of Respondents: 4,705.

Estimated Time Per Respondent: 22 hours, 17 minutes.

Estimated Total Annual Burden Hours: 148,621.

2. Title: Election To Have a Tax Year Other Than a Required Tax Year.

OMB Number: 1545-1036.

Form Number: 8716.

Abstract: Form 8716 is filed by partnerships S corporations, S corporations, and personal service corporations under Internal Revenue Code section 444(a) to elect to retain or to adopt a tax year that is not a required tax year. The form provides IRS with information to determine that the section 444(a) election is properly made and identifies the tax year to be retained, changed, or adopted.

Current Actions: There are no changes being made to the form at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business, or other for-profit organizations and farms.

Estimated Number of Respondents: 40,000.

Estimated Time Per Respondent: 3 hrs, 26 min.

Estimated Total Annual Reporting Burden hours: 204,400.

3. Title: Consent to Disclosure of Return Information.

OMB Number: 1545-1856.

Form Number: 13362.

Abstract: The Consent Form is provided to external applicants to allow the Service the ability to conduct tax checks to determine if an applicant is suitable for employment once they are determined qualified and within reach to receive an employment offer.

Current Actions: There are no changes being made to the form at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Federal Government.

Estimated Number of Respondents: 46,000.

Estimated Number of Respondents: 10 minutes.

Estimated Total Annual Burden Hours: 7,664.

4. Title: HCTC Registration for Medicare Family Members.

OMB Number: 1545-2162.

Form Number: 14117.

Abstract: This form will be used by the family members of HCTC eligible individuals under circumstances where the original candidate has died or become divorced from the family member. This form allows family members to begin the HCTC registration process by verifying the family member's eligibility.

Current Actions: There are no changes to the previously approved burden of this existing collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Business and for-profit.

Estimated Number of Respondents: 2,400.

Estimated Time Per Respondent: 30 min.

Estimated Total Annual Burden Hours: 600.

5. Title: Application for Extension of Time To File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes.

OMB Number: 1545-0181.

Form Number: 4768.

Abstract: Form 4768 is used to request an extension of time to file an estate (and generation-skipping) tax return and/or to pay the estate (and generation-skipping) taxes and to explain why the extension should be granted. IRS uses the information to decide whether the extension should be granted.

Current Actions: There is no change in the paperwork burden previously approved by OMB.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals and business or other for-profit organizations.

Estimated Number of Respondents: 18,500.

Estimated Time Per Respondent: 1 hour 52 minutes.

Estimated Total Annual Burden Hours: 30,710.

6. Title: Substantiation of Charitable Contributions.

OMB Number: 1545-0754.

Regulation: TD 8002.

Abstract: This regulation provides guidance relating to substantiation requirements for charitable contributions. Section 1.170A-13 of the regulation requires donors to maintain receipts and other written records to substantiate deductions for charitable contributions.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households, and business or other for-profit organizations.

Estimated Number of Respondents: 26,000,000.

Estimated Time Per Respondent: 5 minutes.

Estimated Total Annual Burden Hours: 2,158,000.

7. Title: Registration Requirements With Respect to Certain Debt Obligations; Application of Repeal of 30 Percent Withholding by the Tax Reform Act of 1984.

OMB Number: 1545-1132.

Regulation: INTL-536-89.

Abstract: Sections 165(j) and 1287(a) of the Internal Revenue Code provide that persons holding registration-required obligations in bearer form are subject to certain penalties. These sections also provide that certain persons may be exempted from these penalties if they comply with reporting requirements with respect to ownership, transfers, and payments on the obligations. The reporting and recordkeeping requirements in this regulation are necessary to ensure that persons holding registration-required obligations in bearer form properly report interest and gain on disposition of the obligations.

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

Type of Review: Extension of OMB approval.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents/Recordkeepers: 5000.

Estimated Time per Respondent/Recordkeeper: 10 minutes.

Estimated Total Annual Reporting/Recordkeeping Hours: 850.

8. Title: Tip Reporting Alternative Commitment Agreement used in the Cosmetology and Barber Industry.

OMB Number: 1545-1529.

Abstract: Announcement 2000-21, 2000-19 I.R.B. 983, contain information required by the Internal Revenue Service in its tax compliance efforts to assist employers and their employees in understanding and complying with Internal Revenue Code section 6053(a), which requires employees to report all their tips monthly to their employers.

Current Actions: There is no change to this existing information collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents and/or Recordkeeping: 4,600.

Estimated Average Time Per Respondent/Recordkeeper: 9 hr., 22 min.

Estimated Total Annual Reporting and/or Recordkeeping Burden Hours: 43,073.

9. *Title:* Credit for Increasing Research Activities.

OMB Number: 1545-1625.

Regulation: REG-105170-97 (TD 8930) and REG-112991-01 (TD 9104).

Abstract: These final regulations relate to the computation of the credit under section 41(c) and the definition of qualified research under section 41(d). These regulations are intended to provide (1) guidance concerning the requirements necessary to qualify for the credit for increasing research activities, (2) guidance in computing the credit for increasing research activities, and (3) rules for electing and revoking the election of the alternative incremental credit.

Current Actions: There are no changes being made to the revenue procedure at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business, or other for-profit organizations and farms.

Estimated Number of Respondents: 5.

Estimated Time Per Respondent: 50 hours.

Estimated Total Annual Reporting Burden hours: 250.

10. Title: Taxable REIT Subsidiary Election.

OMB Number: 1545-1721.

Form Number: 8875.

Abstract: A corporation and a REIT use Form 8875 to jointly elect to have the corporation treated as a taxable REIT subsidiary as provided in section 856(l).

Current Actions: There are no changes being made to the form at this time.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 1,000.

Estimated Time Per Respondent: 7 hr., 40 min.

Estimated Total Annual Burden Hours: 9,980.

11. Title: Advanced Insurance Commissions.

OMB Number: 1545-1736.

Revenue Procedure Number: Revenue Procedure 2001-24.

Abstract: A taxpayer that wants to obtain automatic consent to change its method of accounting for cash advances on commissions paid to its agents must agree to the specified terms and conditions

under the revenue procedure. This agreement is ratified by attaching the required statement to the federal income tax return for the year of change.

Current Actions: There are no changes being made to the revenue procedure at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 5,270.

Estimated Time Per Respondent: 15 minutes.

Estimated Total Annual Burden Hours: 1,318.

12. *Title:* Health Insurance Costs of Eligible Individuals.

OMB Number: 1545-1875.

Procedure: Rev. Proc. 2004-12.

Abstract: Revenue Procedure 2004-12 informs states how to elect a health program to be qualified health insurance for purposes of the health coverage tax credit (HCTC) under section 35 of the Internal Revenue Code. The collection of information is voluntary. However, if a state does not make an election, eligible residents of the state may be impeded in their efforts to claim the HCTC.

Current Actions: There is no change in the paperwork burden previously approved by OMB.

Type of Review: Extension of a currently approved collection.

Affected Public: States, Local or Tribal Government.

Estimated Number of Respondents: 51.

Estimated Average Time Per Respondent: 30 minutes.

Estimate Total Annual Burden Hours: 26.

13. Title: Information Return for Tax Credit Bonds.

OMB Number: 1545-2160.

Notice Number: Form 8038-TC

Abstract: Form 8038-TC will be used by issuers of qualified tax-exempt credit bonds, including tax credit bonds enacted under American Recovery and Reinvestment Act of 2009, to capture information required by IRC section 149(e) using a schedule approach. For applicable types of bond issues, filers will use this form instead of Form 8038, Information Return for Tax-Exempt Private Activity Bond Issues.

Current Actions: There are no changes being made to the form at this time.

Type of Review: Extension of currently approved collection.

Affected Public: Not for profit institutions.

Estimated Number of Respondents: 540.

Estimated Average Time Per Respondent: 28 hrs., 44 min.

Estimated Total Annual Burden Hours: 20,294 hrs.

14. Title: IRS Customer Satisfaction Surveys.

OMB Number: 1545-2250.

Form Number: N/A.

Abstract: We are requesting a three-year approval to conduct specific customer satisfaction and opinion surveys, which will allow the Agency to continue to use a data-driven approach to understanding customer satisfaction at the Internal Revenue Service (IRS). Collecting, analyzing,

and using customer opinion data is a vital component of IRS's Balanced Measures Approach, as mandated by Internal Revenue Service Reform and Restructuring Act of 1998 and Executive Order 12862.

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

Type of Review: Extension of currently approved collection.

Affected Public: The information collected from taxpayers, practitioners, and a few small entities, will help ensure that users of IRS programs and services have an effective, efficient, and satisfying experience. In regard to online services, this feedback will provide insights into customer preferences for online information and services on IRS.gov that will meet their needs to resolve inquiries and their accounts on their own. This collection of feedback will contribute directly to the improvement of content and services provided online.

Estimated Number of Respondents: 568,392.

Estimated Time Per Respondent: 10 min.

Estimated Total Annual Burden Hours: 34,945.

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.

Approved: August 19, 2016

Tuawana Pinkston,

IRS

Supervisory

Tax

Analyst

[FR Doc. 2016-21094 Filed: 8/31/2016 8:45 am; Publication Date: 9/1/2016]