



4830-01-P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple IRS Information Collection Requests.

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice.

SUMMARY: The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

DATES: Comments should be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or e-mail at OIRA_Submission@OMB.EOP.gov and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8142, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained from Jennifer Leonard by e-mailing PRA@treasury.gov, calling (202) 622-0489, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

Title: Claim for Refund of Excise Taxes.

OMB Control Number: 1545-1420.

Type of Review: Revision of a currently approved collection.

Abstract: IRC sections 6402, 6404, 6511 and sections 301.6402-2, 301.6404-1, and 301.6404-3 of the regulations, allow for refunds of taxes (except income taxes) or refund, abatement, or credit of interest, penalties, and additions to tax in the event of errors or certain actions by IRS. Form 8849 is used by taxpayers to claim refunds of excise taxes.

Forms: Schedule 1 (Form 8849), Schedule 2 (Form 8849), Schedule 3 (Form 8849), Schedule 5 (Form 8849), Schedule 6 (Form 8849), Schedule 8 (Form 8849), Form 8849.

Affected Public: Individuals or Households, Businesses or other for-profits.

Estimated Total Annual Burden Hours: 942,860.

Title: Form 945 /945V: Annual Return of Withheld Federal Income Tax/Voucher; Form 945-A: Annual Record of Federal Tax Liability; Form 945-X Annual Return of Withheld Federal Income Tax, Claim, Refund;TD8672.

OMB Control Number: 1545-1430.

Type of Review: Revision of a currently approved collection.

Abstract: Form 945 is used to report income tax withholding on non-payroll payments including backup withholding and withholding on pensions, annuities, IRA's military retirement and gambling winnings. Form 945-V, Payment Voucher, is used if you are making a payment with Form 945, Annual Return of Withheld Federal Income Tax. Form 945-A is used to report non

payroll tax liabilities. Form 945-X is used to correct errors made on Form 945, Annual Return of Withheld Federal Income Tax, for one year only. TD 8672 , these final regulations requires a person to file form 945, Annual Return of Withheld Federal Income Tax, only for the calendar year in which the person is required to withhold Federal income tax from non-payroll payments.

Forms: 945, 945-V, 945-A, 945-X.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 1,509,590.

Title: W-8 BEN, W-8BEN-E, W-8EIC, W-8EXP, W-8IMY, W-8 MOU Program.

OMB Control Number: 1545-1621.

Type of Review: Revision of a currently approved collection.

Abstract: Regulations under Section 1441, 1442, and 1443 of the Internal Revenue Code have changed the manner in which foreign persons (individuals, businesses and other for-profit organizations, foreign governments, international organizations, partnerships, and tax-exempt organizations) must submit certifications to a withholding agent for reduction of, or exemption from, U.S. tax withholding.

Forms: W-8BEN, W-8SECI, W-8EXP, W-8IMY, W-8-BEN-E.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 25,125,680.

Title: Payments From Qualified Education Programs (Under Sections 529 and 530).

OMB Control Number: 1545-1760.

Type of Review: Extension without change of a currently approved collection.

Abstract: Form 1099-Q, Payments From Qualified Education Programs (Under Sections 529 and 530), is used to report distributions from private and state qualified tuition programs as required under Internal Revenue Code sections 529 and 530. A Form 1099-Q is filed if you (a) are an officer or an employee, or the designee of an officer or employee, having control of a program established by a state or eligible educational institution; and (b) made a distribution from a qualified tuition program (QTP). A trustee of a Coverdell education savings account (ESA) must file Form 1099-Q to report distributions made from Coverdell ESAs. To lessen the burden for payers, Form 1099-Q was developed to report distributions from private and state qualified tuition programs. A copy of the Form 1099-Q must be furnished to the recipient.

Form: 1099-Q.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 530,090.

Title: Extensions of Time to Elect Method for Determining Allowable Loss.

OMB Control Number: 1545-1774.

Type of Review: Extension without change of a currently approved collection.

Abstract: The regulations disallow certain losses recognized on sales of subsidiary stock by members of a consolidated group and apply to corporations filing consolidated returns, both during and after the period of affiliation, and also affect purchasers of the stock of members of a consolidated group. The information is necessary to allow the taxpayer to make certain elections to determine the amount of allowable loss under sec. 1.337(d)-2 and under sec. 1.1502-32(b)(4), to amend its waiver so that it may use its acquired subsidiary's losses.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 7,700.

Title: Election Out of GST Deemed Allocations.

OMB Control Number: 1545-1892.

Type of Review: Extension without change of a currently approved collection.

Abstract: The information collected will be used by the IRS to identify the trusts to which the election or termination of election will apply. The collection of information in this regulation is in sections 26.2632-1(b)(2)(ii), 26.2632-1(b)(2)(iii), and 26.2632-1(b)(2). This information is required by the IRS for taxpayers who elect to have the automatic allocation rules not apply to the current transfer and/or to future transfers to the trust or to terminate such election. This information is also required by the IRS for taxpayers who elect to treat trusts described in section 2632(c)(3)(B)(i) through (vi) as GST trusts or to terminate such election.

Form: None.

Affected Public: Individuals or Households.

Estimated Total Annual Burden Hours: 12,500.

Title: PTIN Supplemental Application For U.S. Citizens Without a Social Security Number Due To Conscientious Religious Objection.

OMB Control Number: 1545-2188.

Type of Review: Extension without change of a currently approved collection.

Abstract: Most individuals applying for a preparer tax identification number (PTIN) will have a social security number (SSN), which will be used to help establish their identity. However, there

exists a population of US residents that have a conscientious religious objection to obtaining a social security card and do not have social security numbers. Form 8945 is being created to assist that population in establishing their identity while applying for a PTIN. Form 8945 will establish a vehicle for establishing their identity in lieu of providing a social security number.

Form: 8945.

Affected Public: Individuals or Households.

Estimated Total Annual Burden Hours: 3,590.

Title: Forms 8944 & 8948--Tax Returns or Statements; Specified tax return preparers required to file individual income tax returns using magnetic media, waiver requests.

OMB Control Number: 1545-2200.

Type of Review: Extension without change of a currently approved collection.

Abstract: Specified tax return preparers use Form 8944 to request an undue hardship waiver from the section 6011(e)(3) requirement to electronically file returns of income tax imposed by subtitle A on individuals, estates, or trusts. A specified tax return preparer may be required by law to e-file certain covered returns that can be filed electronically. There are exceptions to this requirement. Form 8948 is used to explain which exception applies when a covered return is prepared and filed on paper.

Forms: 8944, 8948.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 18,270,900.

Title: Form 8971--Information Regarding Beneficiaries Acquiring Property from a Decedent.

OMB Control Number: 1545-2264.

Type of Review: Reinstatement with change of a previously approved collection.

Abstract: The Surface Transportation and Veterans Health Care Choice Improvement Act of 2015 requires executors of an estate and other persons who are required to file a Form 706, Form 706-NA, or Form 706-A, to report to the Internal Revenue Service (IRS) and to each beneficiary receiving property from an estate the estate tax value of the property, if the return is filed after July 31, 2015. Form 8971 is used to report to the IRS and a Schedule A will be sent to each beneficiary and a copy of each Schedule A will be attached to the Form 8971. Some property received by a beneficiary may have a consistency requirement, meaning that the beneficiary must use the value reported on Schedule A as the beneficiary's initial basis the property.

Form: 8971.

Affected Public: Individuals or Households.

Estimated Total Annual Burden Hours: 200,000.

Title: Certified Professional Employee Organization.

OMB Control Number: 1545-2266.

Type of Review: Extension without change of a currently approved collection.

Abstract: Information is being collected as a result of legislation (section 206 of the ABLE Act passed Dec. 19, 2014) creating the Certified Professional Employer Organization (CPEO) designation. This new collection information consists of creation of new applications; Request for Voluntary IRS Certification of a Professional Employer (Application and CPEO Responsible Individual Personal Attestation Form. The applications will only be used by program applicants

and related responsible individuals. The accompanying Regulations and Revenue Procedures are currently in draft form and are schedule to be published in the near future.

Forms: 14737, 14737-A, 14751, 8973.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 90,830.

Authority: 44 U.S.C. 3501 et seq.

Dated: October 27, 2017.

Jennifer P. Leonard,

Treasury PRA Clearance Officer.

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