



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](mailto: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](mailto:PRA@treasury.gov).

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

**SUPPLEMENTARY INFORMATION:**

## **Internal Revenue Service (IRS)**

*Title:* Application of Tentative Refund.

*OMB Control Number:* 1545-0098.

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

*Description:* Section 6411 of the Internal Revenue Code allows taxpayers to file an application for tentative refund for the carryback of a net operating loss, net capital loss, unused general business credit, or a claim of right adjustment under section 1341(b). Income Tax Regulations Section 1.6411-1(b) requires Form 1045 in the case of taxpayers other than corporations. This form provides a line-by-line computation of the tax liability after application of the carryback and contains the information asked for in the Code and Regulations.

*Form:* 1045.

*Affected Public:* Individuals and households.

*Estimated Number of Respondents:* 65,220.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 17,503.

*Estimated Time per Response:* 30.5 hours.

*Estimated Total Annual Burden Hours:* 534,192.

*Title:* Form 4461 Series: Applications for Approval of 401(a) and 501(a) Plans.

*OMB Control Number:* 1545-0169.

*Type of Review:* Revision of a currently approved collection.

*Description:* The IRS uses these forms to determine from the information submitted whether the applicant plan qualifies under section 401(a) of the Internal Revenue Code for plan approval. The application is also used to determine if the related trust qualifies for tax exempt status under Code section 501(a).

*Form:* 4461, 4461-A, 4461-B.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 3,300.

*Frequency of Response:* On Occasion.

*Estimated Total Number of Annual Responses:* 3,300.

*Estimated Time per Response:* 10.86 hours.

*Estimated Total Annual Burden Hours:* 35,846.

*Title:* Statement of Payments Received.

*OMB Control Number:* 1545-0364.

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

*Description:* Form 4669, Statement of Payments Received, is used by payors in specific situations to request relief from payment of certain required taxes. A payor who fails to withhold certain required taxes from a payee may be entitled to relief, under sections 3402(d), 3102(f)(3), 1463 or Regulations section 1.1474-4. To apply for relief, a payor must show that the payee reported the payments and paid the corresponding tax. To secure relief as described above, a payor must obtain a separate, completed Form 4669 from each payee for each year relief is requested. The data is used to verify that the income tax on the wages was paid in full. The collection of data affects business, individuals, and households.

*Form:* 4669.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 85,000.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 85,000.

*Estimated Time per Response:* 15 minutes.

*Estimated Total Annual Burden Hours:* 21,250.

*Title:* Application for Approval of Prototype or Employer Sponsored Individual Retirement Arrangement (IRA).

*OMB Control Number:* 1545-0390.

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

*Description:* This application is used by employers who want to establish an individual retirement account trust to be used by their employees. The application is also used by persons who want to establish approved prototype individual retirement accounts or annuities. The data collected is used to determine if plans may be approved.

*Form:* 5306.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 600.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 600.

*Estimated Time per Response:* 13.75 hours.

*Estimated Total Annual Burden Hours:* 8,244.

*Title:* Gains and Losses from Section 1256 Contracts and Straddles.

*OMB Control Number:* 1545-0644.

*Type of Review:* Revision of a currently approved collection.

*Description:* Form 6781 is used by taxpayers to compute their gains and losses from Section 1256 contracts and straddles and their special tax treatment. The data is used to verify that the tax reported accurately reflects any such gains and losses.

*Form:* 6781.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 5,684.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 5,684.

*Estimated Time per Response:* 13.95 hours.

*Estimated Total Annual Burden Hours:* 79,292.

*Title:* Application for Enrollment to Practice before the Internal Revenue Service.

*OMB Control Number:* 1545-0950.

*Type of Review:* Revision of a currently approved collection.

*Description:* Form 23 must be completed by those who desire to be enrolled to practice before the Internal Revenue Service. The information on the form will be used by the Director of Practice to determine the qualifications and eligibility of applicants for enrollment.

*Form:* 23, 23-EP.

*Affected Public:* Individuals and households.

*Estimated Number of Respondents:* 5,429.

*Frequency of Response:* Once.

*Estimated Total Number of Annual Responses:* 5,429.

*Estimated Time per Response:* 30 minutes.

*Estimated Total Annual Burden Hours:* 2,715.

*Title:* Passive Activity Credit Limitations.

*OMB Control Number:* 1545-1034.

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

*Description:* Under section 469, credits from passive activities, to the extent they do not exceed the tax attributable to net passive income, are not allowed. Form 8582-CR is used to figure the passive activity credit allowed and the amount of credit to be reported on the tax return.

*Form:* 8582-CR.

*Affected Public:* Individuals or Households.

*Estimated Number of Respondents:* 900,000.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 300,000.

*Estimated Time per Response:* 7.9 hours per response.

*Estimated Total Annual Burden Hours:* 2,370,600.

*Title:* Generation-Skipping Transfer Tax Return for Distributions.

*OMB Control Number:* 1545-1143.

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

*Description:* Form 706-GS(D-1) is used by distributees to compute and report the Federal Generation Skipping Transfer tax imposed by IRC section 2601. IRS uses the information to enforce this tax and to verify that the tax has been properly computed.

*Form:* 706-GS(D-1).

*Affected Public:* Individuals or Households.

*Estimated Number of Respondents:* 80,000.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 80,000.

*Estimated Time per Response:* 4.36 hours per response.

*Estimated Total Annual Burden Hours:* 348,800.

*Title:* Form 706-GS(T) - Generation-Skipping Transfer Tax Return For Terminations.

*OMB Control Number:* 1545-1145.

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

*Description:* Form 706-GS(T) is used by a trustee to figure and report the tax due from certain trust terminations that are subject to the generation-skipping transfer (GST) tax.

*Forms:* 706-GS(T).

*Affected Public:* Individuals or Households.

*Estimated Number of Respondents:* 100.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 500.

*Estimated Time per Response:* 1.37 Hours per response.

*Estimated Total Annual Burden Hours:* 684.

*Title:* Like-Kind Exchanges.

*OMB Control Number:* 1545-1190.

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

*Description:* Form 8824 is used by individuals, partnerships, and other entities to report the exchange of business or investment property, and the deferral of gains from such transactions under section 1031. It is also used to report the deferral of gain under section 1043 by certain members of the executive branch of the Federal government.

*Forms:* 8824.

*Affected Public:* Individuals or Households.

*Estimated Number of Respondents:* 100.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 137,547.

*Estimated Time per Response:* 1.37 hours per response.

*Estimated Total Annual Burden Hours:* 665,269.

*Title:* (IA-38-90/ TD 9436)Tax Return Preparer Penalties Under Sections 6694 and 6695.

*OMB Control Number:* 1545-1231.

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

*Description:* This information is necessary to make the record of the name, taxpayer identification number, and principal place of work of each tax return preparer, make each return or claim for refund prepared available for inspection by the Commissioner of Internal Revenue,

and to document that the tax return preparer advised the taxpayer of the penalty standards applicable to the taxpayer in order for the tax return preparer to avoid penalties under section 6694. The likely respondents are tax return preparers and their employers. These regulations implements amendments to the tax return preparer penalties under sections 6694 and 6695 of the Internal Revenue Code and related provisions under sections 6060, 6107, 6109, 6696, and 7701 (a) (36) reflecting amendments to the Code made by section 8246 of the Small Business and Work Opportunity Tax Act of 2007 and section 506 of the Tax Extenders and Alternative Minimum Tax Relief Act of 2008. The final regulation affects tax return preparers and provides guidance regarding the amended provisions.

*Form:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 684,268.

*Frequency of Response:* On Occasion.

*Estimated Total Number of Annual Responses:* 127,801,426.

*Estimated Time per Response:* .08 hours per response.

*Estimated Total Annual Burden Hours:* 10,679,320.

*Title:* Real Estate Mortgage Investment Conduits.

*OMB Control Number:* 1545-1276.

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

*Description:* Section 860E(e) imposes an excise tax on the transfer of a residual interest in a REMIC to a disqualified party. The tax must be paid by the transferor of a pass-thru entity of which the disqualified party is an interest holder.

*Forms:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 1,600.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 1,600.

*Estimated Time per Response:* .33 hours per response.

*Estimated Total Annual Burden Hours:* 525.

*Title:* Notice 97-45, Highly Compensated Employee Definition.

*OMB Control Number:* 1545-1550.

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

*Description:* This notice provides guidance on the definition of a highly compensated employee within the meaning of section 414(q) of the Internal Revenue Code as simplified by section 1431 of the Small Business Job Protection Act of 1996, including an employer's option to make a top-paid group election under section 414(q)(1).

*Forms:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 218,683.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 218,683.

*Estimated Time per Response:* .3 hours per response.

*Estimated Total Annual Burden Hours:* 65,605.

*Title:* Rev. Proc.97-43 and Revenue Ruling 97-39--Procedures for Electing Out of Exemptions Under Section 1.475(c)-1; and Rev. Rul. 97-39, Mark-to-Market Accounting Method for Dealers in Securities.

*OMB Control Number:* 1545-1558.

*Type of Review:* Revision of a currently approved collection.

*Description:* Revenue Procedure 97-43 provides taxpayers automatic consent to change to mark-to-market accounting for securities after the taxpayer elects under section 1.475(c)-1, subject to specified terms and conditions. Revenue Ruling 97-39 provides taxpayers additional mark-to-market guidance in a question and answer format.

*Forms:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 20,200.

*Frequency of Response:* On Occasion.

*Estimated Total Number of Annual Responses:* 20,200.

*Estimated Time per Response:* 13.75 hours per response.

*Estimated Total Annual Burden Hours:* 451,000.

*Title:* Form 1041-QFT U.S. Income Tax Return for Qualified Funeral Trusts.

*OMB Control Number:* 1545-1593.

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

*Description:* IRC section 685 allows the trustee of a qualified funeral trust to elect to report and pay the tax for the trust. Data is used to determine that the trustee filed the proper return and paid the correct tax.

*Forms:* 1041 QFT.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 15,000.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 15,000.

*Estimated Time per Response:* 18.5 hours per response.

*Estimated Total Annual Burden Hours:* 277,500.

*Title:* Aid of Construction Under Section 118(c).

*OMB Control Number:* 1545-1639.

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

*Description:* TD 8936 contains final regulations concerning an exclusion from gross income for a contribution in aid of construction under section 118(c) that is treated as a contribution to capital under section 118(a). The final regulations affect a regulated public utility that provides water or sewerage services because a qualifying contribution in aid of construction is treated as a contribution to the capital of the utility and excluded from gross income. The final regulations provide guidance on the definition of a contribution in aid of construction, the adjusted basis of any property acquired with a contribution in aid of construction, the information relating to a contribution in aid of construction required to be furnished by the utility, and the time and manner for providing that information to the IRS.

*Forms:* Contribution in aid of construction.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 300.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 300.

*Estimated Time per Response:* 1 hour per response.

*Estimated Total Annual Burden Hours:* 300.

*Title:* Employee Plans Compliance Resolution System (EPCRS).

*OMB Control Number:* 1545-1673.

*Type of Review:* Revision of a currently approved collection.

*Description:* This revenue procedure updates the Comprehensive system of correction programs for sponsors of retirement plans that are intended to satisfy the requirements of §§ 401(a), 403(a), 403(b), 408(k), or 408(p) of the Internal Revenue Code, but that have not met these requirements for a period of time. This system (<http://www.irs.gov/Retirement-Plans/EPCRS-Overview>), the Employee Plans Compliance Resolution System (EPCRS), permits Plan Sponsors to correct these failures and thereby continue to provide their employees with retirement benefits on a tax-favored basis. The components of EPCRS are: Self-Correction Program (SCP)—permits a plan sponsor to correct certain plan failures without contacting the IRS or paying any fee. Voluntary Correction Program (VCP)—permits a plan sponsor to, any time before audit, pay a fee and receive IRS approval for correction of plan failures. Audit Closing Agreement Program (Audit CAP)—permits a plan sponsor to pay a sanction and correct a plan failure while the plan is under audit.

*Forms:* 14568, 14568-B, 14568-E, 14568-D, 14568-F, 14568-G, 14568-A, 14568-I, 14568-H, 14568-C, 8950.

*Affected Public:* Businesses or other for-profits, not-for-profit institutions.

*Estimated Number of Respondents:* 10,550.

*Frequency of Response:* Annually, On occasion.

*Estimated Total Number of Annual Responses:* 15,375.

*Estimated Total Number of Annual Responses:* 15,375.

*Estimated Time per Response:* 9.5 hours per response.

*Estimated Total Annual Burden Hours:* 190,941.

*Title:* TD 9715; Rev. Proc. 2015-26 (Formerly TD 9002; Rev Proc 2002-43), Agent for Consolidated Group.

*OMB Control Number:* 1545-1699.

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

*Description:* Section 1501 of the Internal Revenue Code (the “Code”) states that an affiliated group of corporations shall have the privilege of making a consolidated return with respect to the Federal income taxes for the taxable year in lieu of separate returns.

Section 1502 of the Code states that the Secretary of the Treasury shall prescribe such regulations as deemed necessary in order to determine, compute and assess the Federal income tax liability of any affiliated group of corporations making a consolidated Federal income tax return. The rules in Treas. Reg. §§ 1.1502-77, 1.1502-77A, and 1.1502-77B, Rev. Proc. 2002-43 and Rev. Proc. 2015-26 necessitate collecting information from taxpayers in order for the Commissioner to more effectively communicate with the agent to determine the group’s Federal income tax liability.

*Forms:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 100.

*Frequency of Response:* On Occasion.

*Estimated Total Number of Annual Responses:* 200.

*Estimated Time per Response:* 2 hours per response.

*Estimated Total Annual Burden Hours:* 400.

*Title:* Revenue Procedure 2000-37 - Reverse Like-kind Exchanges (as modified by Rev Proc. 2004-51).

*OMB Control Number:* 1545-1701.

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

*Description:* The revenue procedure provides a safe harbor for reverse like-kind exchanges under which a transaction using a "qualified exchange accommodation arrangement" will qualify for non-recognition treatment under Sec. 1031 of the Internal Revenue Code.

*Forms:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 1600.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 1,600.

*Estimated Time per Response:* 2 hours per response.

*Estimated Total Annual Burden Hours:* 3,200.

*Title:* New Markets Credit.

*OMB Control Number:* 1545-1804

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

*Description:* The New Markets Tax Credit Program, enacted by Congress as part of the Community Renewal Tax Relief Act of 2000, is incorporated as section 45D of the Internal Revenue Code. This Code section permits individual and corporate taxpayers to receive a credit against federal income taxes for making Qualified Equity Investments in qualified community development entities. Form 8874 is used to claim the new markets credit for qualified equity investments made in qualified community development entities (CDEs). This credit is part of the general business credit.

*Forms:* 8874.

*Affected Public:* Businesses of other for-profits.

*Estimated Number of Respondents:* 101.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 101.

*Estimated Time per Response:* 4.87 hours per response.

*Estimated Total Annual Burden Hours:* 492.

*Title:* Health Coverage Tax Credit (HCTC) Monthly Registration and Update.

*OMB Control Number:* 1545-1842.

*Type of Review:* Revision of a currently approved collection.

*Description:* Form 13441-A, Health Coverage Tax Credit (HCTC) Monthly Registration and Update Form will be directly mailed to all individuals who are potentially eligible for the HCTC. Potentially eligible individuals will use this form to determine if they are eligible for the Health Coverage Tax Credit and to register for the HCTC program. Participation in this program is

voluntary. This form will be submitted by the individual to the HCTC program office in a postage-paid, return envelope. We will accept faxed forms, if necessary. Additionally, recipients may call the HCTC call center for help in completing this form.

*Forms:* 13441-A, Monthly HCTC Group registration form.

*Affected Public:* Individuals or Households.

*Estimated Number of Respondents:* 5,146.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 5,146.

*Estimated Time per Response:* .5 hours per response.

*Estimated Total Annual Burden Hours:* 2,573.

*Title:* Golden Parachute Payments.

*OMB Control Number:* 1545-1851.

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

*Description:* These regulations deny a deduction for excess parachute payments. A parachute payment is a payment in the nature of compensation to a disqualified individual that is contingent on a change in ownership or control of a corporation. Certain payments, including payments from a small corporation, are exempt from the definition of parachute payment if certain requirements are met (such as shareholder approval and disclosure requirements).

*Forms:* Golden parachute payments.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 800.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 800.

*Estimated Time per Response:* 15 hours per response.

*Estimated Total Annual Burden Hours:* 12,000.

*Title:* REG-138176-02 (TD 9543 - Final) (Rev Proc 97-19) Timely Mailing Treated As Timely Filing.

*OMB Control Number:* 1545-1899.

*Type of Review:* Revision of a currently approved collection.

*Description:* Section 7502(a) of the Internal Revenue Code provides that a document received after the due date for filing will be treated as filed on the date of the United States postmark on the envelope containing the document if the postmark date is on or before the date for filing the document and the document is placed in the U.S. mail on or before the due date. Under I.R.C. Sec. 7502, in order for taxpayers to establish the postmark date and prima facie evidence of delivery when using registered or certified mail to file documents with the IRS, taxpayers will need to retain the sender's receipt.

*Forms:* None.

*Affected Public:* Individuals or Households.

*Estimated Number of Respondents:* 10,847,661

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 10,847,661.

*Estimated Time per Response:* .1 hours per response.

*Estimated Total Annual Burden Hours:* 1,085,618.

*Title:* Deduction for Energy Efficient Commercial Buildings.

*OMB Control Number:* 1545-2004.

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

*Description:* Section 179D of the Internal Revenue Code provides a deduction for an owner of energy efficient commercial building property that is placed in service during the taxable year. This notice clarifies and amplifies Notice 2006-52, 2006-1 C.B. 1175. Notice 2006-52 provides a process that allows a taxpayer who owns a commercial building and installs property as part of the commercial building's interior lighting systems, heating, cooling, ventilation, and hot water systems, or building envelope to obtain a certification that the property satisfies the energy efficiency requirements of § 179D(c)(1) and (d) of the Internal Revenue Code. Notice 2006-52 also provides for a public list of software programs that may be used in calculating energy and power consumption for purposes of § 179D. Taxpayers are required by section 179D (statute) to certify each project for which they claim the 179D deduction. The Service has not added to that burden in Notice 2008-40 but simply provided guidance on how to complete the certification process required by the statute.

*Forms:* Deduction for Energy Efficient Commercial Buildings.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 21,767.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 21,767.

*Estimated Time per Response:* 5.79 hours per response.

*Estimated Total Annual Burden Hours:* 3,761.

*Title:* Tribal Evaluation of Filing and Accuracy Compliance (TEFAC) - Compliance Check Report.

*OMB Control Number:* 1545-2026.

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

*Description:* As part of its overall compliance strategy, the Office of Indian Tribal Governments (ITG) routinely performs compliance checks. A compliance check involves checking entities current records for adherence to filing and reporting requirements, regulations, correctness and understanding of federal tax obligations. Form 13797 will be provided to tribes who elect to perform a self compliance check on any or all of their entities. This is a voluntary program and the entry is not penalized for non- completion of forms and withdrawal from the program. Upon completion, the information will be used by the Tribe and ITG to develop training needs, compliance strategies, and corrective actions.

*Forms:* 13797.

*Affected Public:* State, Local, and Tribal Governments.

*Estimated Number of Respondents:* 20.

*Frequency of Response:* On Occasion.

*Estimated Total Number of Annual Responses:* 20.

*Estimated Time per Response:* 22.35 hours per response.

*Estimated Total Annual Burden Hours:* 447.

*Title:* Application for Central Withholding Agreement; Directed Withholding and Deposit Verification; Application for Central Withholding Agreement Less than \$10,000.

*OMB Control Number:* 1545-2102.

*Type of Review:* Revision of a currently approved collection.

*Description:* Form 13930 will be used by an individual who wishes to have a Central Withholding Agreement (CWA). This form instructs the individual on how to make his application for consideration. IRS Section 1441(a) requires withholding on certain payments of Non Resident Aliens (NRAs). Section 1.1441-4(b)(3) of the Income Tax Regulations provides that the withholding can be considered for adjustment if a CWA is applied for and granted. Form 13920 is used by withholding agents to verify to IRS that required deposits were made and give the amount of such deposits. Form 13930-A is the simplified version of Form 13930 for applicants with gross income less than \$10,000.

*Forms:* 13930, 13920, 13930-A.

*Affected Public:* Individuals or Households, Businesses or other for-profits, not-for-profit institutions.

*Estimated Number of Respondents:* 11,400.

*Frequency of Response:* On Occasion.

*Estimated Total Number of Annual Responses:* 11,400.

*Estimated Time per Response:* 3.58 hours per response.

*Estimated Total Annual Burden Hours:* 40,800.

*Title:* Information Reporting for Payments Made in Settlement of Payment Card and Third-Party Network Transactions.

*OMB Control Number:* 1545-2205.

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

*Description:* This information collection covers final regulations implementing amendments to the Income Tax Regulations (26 CFR part 1) relating to information reporting under sections 6041, 6041A, 6050W, and 6051 of the Internal Revenue Code (Code). The form reflects payments made in settlement of merchant card and third-party network transactions for purchases of goods and/or services made with merchant cards and through third-party networks.

*Forms:* 1099-K.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 9,436,100.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 9,436,100.

*Estimated Time per Response:* .48 hours per response.

*Estimated Total Annual Burden Hours:* 4,529,328.

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

Dated: August 22, 2019.

**Jennifer P. Quintana,**

*Treasury PRA Clearance Officer.*

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