



**DEPARTMENT OF THE TREASURY**

**Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Internal Revenue Service 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 8100, 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 Spencer W. Clark by e-mailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 927-5331, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

**SUPPLEMENTARY INFORMATION:**

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

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

*OMB Control Number:* 1545-0004.

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

*Description:* Firms and workers file Form SS-8 or SS-8(PR) to request a determination of the status of a worker under the common law rules for purposes of federal employment taxes and income tax withholding.

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

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

*Estimated Number of Respondents:* 4,705.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 4,705.

*Estimated Time per Response:* 31 hours and 35 minutes.

*Estimated Total Annual Burden Hours:* 143,816.

2. *Title:* Form 1099-OID - Original Issue Discount.

*OMB Control Number:* 1545-0117.

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

*Description:* Form 1099-OID is used for reporting original issue discount as required by section 6049 of the Internal Revenue Code. It is used to verify that income earned on discount obligations is properly reported by the recipient.

*Form:* 1099-OID.

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

*Estimated Number of Respondents:* 9,185.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 5,950,000.

*Estimated Time per Response:* 14 minutes.

*Estimated Total Annual Burden Hours:* 1,369,529.

3. *Title:* Application for Extension of Time to File Certain Employee Plan Returns.

*OMB Control Number:* 1545-0212.

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

*Description:* This form is used by employers to request an extension of time to file the employee plan annual information return/report (Form 5500 series) or employee plan excise tax return (Form 5330). The data supplied on Form 5558 is used to determine if such extension of time is warranted.

*Form:* Form 5558.

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

*Estimated Number of Respondents:* 517,793.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 517,793.

*Estimated Time per Response:* 11 minutes.

*Estimated Total Annual Burden Hours:* 616,174.

4. *Title:* Biofuel Producer Credit (Form 6478).

*OMB Control Number:* 1545-0231.

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

*Description:* Form 6478 is used to figure your section 40 biofuel producer credit. Taxpayers may claim the credit for the tax year in which the sale or use occurs. This credit consists of the second generation biofuel producer credit.

*Form:* 6478.

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

*Estimated Number of Respondents:* 3,300.

*Frequency of Response:* Annually.

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

*Estimated Time per Response:* 4 hours.

*Estimated Total Annual Burden Hours:* 13,233.

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

Dated: January 27, 2020.

**Spencer W. Clark,**

*Treasury PRA Clearance Officer.*

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