



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: Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to www.reginfo.gov/public/do/PRAMain. Find this particular information collection by selecting "Currently under 30-day Review - Open for Public Comments" or by using the search function.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained from Molly Stasko by e-mailing PRA@treasury.gov, calling (202) 622-8922, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

1. *Title:* Investment Interest Expense Deduction.

OMB Control Number: 1545-0191

Type of Review: Extension of a currently approved collection.

Description: Interest expense paid by an individual, estate, or trust on a loan allocable to property held for investment may not be fully deductible in the current year. Form 4952 is used to compute the amount of investment interest expense deductible for the current year and the amount, if any, to carry forward to future years.

Form: IRS Form 4952.

Affected Public: Individuals or Households; and Businesses or other for-profit organizations.

Estimated Number of Respondents: 734,263.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 734,263.

Estimated Time per Response: 1 hour, 30 minutes.

Estimated Total Annual Burden Hours: 1,101,395 hours.

2. *Title:* Application for Award for Original Information.

OMB Control Number: 1545-0409.

Type of Review: Extension of a currently approved collection.

Description: Form 211 is the official application form used by persons requesting rewards for submitting information concerning alleged violations of the tax laws by other persons. Such rewards are authorized by Internal Revenue Code Section 7623. The data is used to determine and pay rewards to those persons who voluntarily submit information.

Form: IRS Form 211.

Affected Public: Individuals or Households.

Estimated Number of Respondents: 15,000.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 15,000.

Estimated Time per Response: 45 minutes.

Estimated Total Annual Burden Hours: 11,250 hours.

3. *Title:* Proceeds From Broker and Barter Exchange Transactions.

OMB Control Number: 1545-0715.

Type of Review: Extension of a currently approved collection.

Description: Internal Revenue Code section 6045 requires the filing of an information return by brokers to report the gross proceeds from transactions and by barter exchanges to report exchanges of property or services. Form 1099-B is used to report proceeds from these transactions to the Internal Revenue Service.

Form: IRS Form 1099-B.

Affected Public: Individuals or Households; and Businesses or other for-profit organizations.

Estimated Number of Respondents: 1,434,809,803.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 1,434,809,803.

Estimated Time per Response: 47 minutes.

Estimated Total Annual Burden Hours: 674,360,608 hours.

4. *Title:* Certain Elections Under the Technical and Miscellaneous Revenue Act of 1988 and the Redesignation of Certain Other Temporary Elections Regulations.

OMB Control Number: 1545-1112.

Type of Review: Extension of a currently approved collection.

Description: Regulation section 301.9100-8 provides final income, estate and gift, and employment tax regulations relating to elections made under the Technical and Miscellaneous Revenue Act of 1988. This regulation enables taxpayers to take advantage of various benefits provided by the Internal Revenue Code.

Regulation Project Number: TD 8435.

Affected Public: Individuals or Households; Businesses or other for-profit organizations; Not-for-profit institutions; and State, Local, or Tribal Governments.

Estimated Number of Respondents: 21,740.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 21,740.

Estimated Time per Response: 17 minutes.

Estimated Total Annual Burden Hours: 6,010 hours.

5. *Title:* Disabled Access Credit.

OMB Control Number: 1545-1205.

Type of Review: Extension of a currently approved collection.

Description: Internal Revenue Code section 44 allows eligible small businesses to claim a credit of 50% of the eligible access expenditures that exceeds \$250 but do not exceed \$10,000. Form 8826, Disabled Access Credit, is used by eligible small businesses to claim the 50 percent credit eligible access expenditures to comply with the requirements under the Americans with Disabilities Act of 1990. The credit is part of the general business credit. Form 8826 is used to figure the credit and the tax liability limit.

Form: IRS Form 8826.

Affected Public: Businesses or other for-profit organizations.

Estimated Number of Respondents: 17,422.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 17,422.

Estimated Time per Response: 5 hours, 7 minutes.

Estimated Total Annual Burden Hours: 89,027 hours.

6. *Title:* Income, Gift and Estate Tax.

OMB Control Number: 1545-1360.

Type of Review: Extension of a currently approved collection.

Description: This regulation concerns the availability of the gift and estate tax marital deduction when the donee spouse or the surviving spouse is not a United States citizen. The regulation provides guidance to individuals or fiduciaries: (1) For making a qualified domestic trust election on the estate tax return of a decedent whose surviving spouse is not a United States citizen in

order that the estate may obtain the marital deduction, and (2) for filing the annual returns that such an election may require.

Regulation Project Number: TD 8612.

Affected Public: Individuals or Households.

Estimated Number of Respondents: 2,300.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 2,300.

Estimated Time per Response: 2 hours, 40 minutes.

Estimated Total Annual Burden Hours: 6,150 hours.

7. *Title:* Taxpayer Statement Regarding Refund.

OMB Control Number: 1545-1384.

Type of Review: Extension of a currently approved collection.

Description: Form 3911 is used by taxpayers to notify the IRS that a tax refund previously claimed has not been received. The form is normally completed by the taxpayer as the result of an inquiry in which the taxpayer claims non-receipt, loss, theft, or destruction of a tax refund and IRS research shows that the refund has been issued. The information on the form is needed to clearly identify the refund to be traced.

Form: IRS Form 3911.

Affected Public: Individuals or Households; Businesses or other for-profit organizations; and Not-for-profit institutions.

Estimated Number of Respondents: 200,000.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 200,000.

Estimated Time per Response: 5 minutes.

Estimated Total Annual Burden Hours: 16,600 hours.

8. *Title:* Certain Transfers of Domestic Stock or Securities by U.S. Persons to Foreign Corporations.

OMB Control Number: 1545-1478.

Type of Review: Extension of a currently approved collection.

Description: This regulation relates to certain transfers of stock or securities of domestic corporations pursuant to the corporate organization, reorganization, or liquidation provisions of the internal Revenue Code. Transfers of stock or securities by U.S. persons in tax-free transactions are treated as taxable transactions when the acquirer is a foreign corporation, unless an exception applies under Code section 367(a). This regulation provides that no U.S. person will qualify for an exception unless the U.S. target company complies with certain reporting requirements.

Regulation Project Number: TD 8702.

Affected Public: Businesses or other for-profit organizations.

Estimated Number of Respondents: 100.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 100.

Estimated Time per Response: 10 minutes.

Estimated Total Annual Burden Hours: 1,000 hours.

9. *Title:* New Technologies in Retirement Plans.

OMB Control Number: 1545-1632.

Type of Review: Extension of a currently approved collection.

Description: Treasury Decision 8873 contains amendments to the regulations governing certain notices and consents required in connection with distributions from retirement plans.

Specifically, these regulations set forth applicable standards for the transmission of those notices and consents through electronic media and modify the timing requirements for providing certain distribution-related notices. The regulations provide guidance to plan sponsors and

administrators by interpreting the notice and consent requirements in the context of the electronic administration of retirement plans. The regulations affect retirement plan sponsors, administrators, and participants.

On March 13, 2020, the President of the United States issued an emergency declaration under the Robert T. Stafford Disaster Relief and Emergency Assistance Act in response to the ongoing Coronavirus Disease 2019 (COVID-19) pandemic, beginning March 1, 2020 (COVID-19 Emergency). In response to this unprecedented public health emergency, and the related social distancing that has been implemented, Notice 2020-42 provides temporary relief from the physical presence requirement in § 1.401(a)-21(d)(6) of the Income Tax Regulations for participant elections required to be witnessed by a plan representative or a notary public, such as a spousal consent required under § 417 of the Internal Revenue Code (the Code). While this temporary relief, which covers the period from January 1, 2020, through December 31, 2020, is intended to facilitate the use of coronavirus-related distributions and plan loans to qualified individuals, as permitted by section 2202 of the Coronavirus Aid, Relief, and Economic Security Act, Public Law 116-136, 134 Stat. 281 (2020) (CARES Act), the temporary relief applies to any participant election that requires the signature of the individual making the election to be witnessed in the physical presence of a plan representative or notary.

Regulation Project Number: TD 8873/Notice 2020-42.

Affected Public: Businesses or other for-profit organizations.

Estimated Number of Respondents: 455,625.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 11,700,000.

Estimated Time per Response: 2 minutes.

Estimated Total Annual Burden Hours: 477,563 hours.

10. Title: Disclosure of Returns and Return Information by Other Agencies.

OMB Control Number: 1545-1757.

Type of Review: Extension of a currently approved collection.

Description: In general, under the regulations, the IRS is permitted to authorize agencies with access to returns and return information under section 6103 of the Internal Revenue Code to re-disclose returns and return information based on a written request and the Commissioner's approval, to any authorized recipient set forth in Code section 6103, subject to the same conditions and restrictions, and for the same purposes, as if the recipient had received the information from the IRS directly.

Regulation Project Number: TD 9036.

Affected Public: Federal, State, Local or Tribal Governments.

Estimated Number of Respondents: 11.

Frequency of Response: On Occasion.

Estimated Total Number of Annual Responses: 11.

Estimated Time per Response: 1 hour.

Estimated Total Annual Burden Hours: 11 hours.

11. Title: Application to Participate in the IRS Acceptance Agent Program.

OMB Control Number: 1545-1896.

Type of Review: Extension of a currently approved collection.

Description: Form 13551 is used by all persons who wish to participate in the TIN (Taxpayer Identification Number) Acceptance Agent Program must apply by completing this application. Acceptance Agents are individuals or entities (colleges, financial institutions, accounting firms, etc.) that have entered into formal agreements with IRS that permit them to assist alien individuals and other foreign persons with obtaining TINs.

Form: IRS Form 13551.

Affected Public: Businesses or other for-profit organizations; Not-for-profit institutions, and Federal, State, Local or Tribal Governments.

Estimated Number of Respondents: 4,422.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 4,422.

Estimated Time per Response: 30 minutes.

Estimated Total Annual Burden Hours: 2,211 hours.

12. Title: Entry of Taxable Fuel.

OMB Control Number: 1545-1897.

Type of Review: Extension of a currently approved collection.

Description: The regulation imposes joint and several liabilities on the importer of record for the tax imposed on the entry of taxable fuel into the U.S. and revises definition of “enterer”.

Regulation Project Number: TD 9346.

Affected Public: Individuals or Households; Businesses or other for-profit organizations; Not-for-profit institutions; and Federal, State, Local, or Tribal Governments.

Estimated Number of Respondents: 225.

Frequency of Response: On Occasion.

Estimated Total Number of Annual Responses: 1,125.

Estimated Time per Response: 0.25 hours.

Estimated Total Annual Burden Hours: 281 hours.

13. Title: Modification of Notice 2005-04; Biodiesel and Aviation-Grade Kerosene.

OMB Control Number: 1545-1915.

Type of Review: Extension of a currently approved collection.

Description: Notice 2005-04 provides guidance on certain excise tax Code provisions that were added or effected by the American Jobs Creation Act of 2004. The information will be used by the IRS to verify that the proper amount of tax is reported, excluded, refunded, or credited. This notice is modified and expanded by Notices 2005-24, 2005-62, and 2005-80.

Notice Number: Notice 2005-62.

Affected Public: Businesses or other for-profit organizations; Not-for-profit institutions; and Federal, State, Local or Tribal Governments.

Estimated Number of Respondents: 157,963.

Frequency of Response: On Occasion.

Estimated Total Number of Annual Responses: 157,963.

Estimated Time per Response: 0.48 hour.

Estimated Total Annual Burden Hours: 76,190 hours.

14. *Title:* Procedures for Requesting Competent Authority Assistance Under Tax Treaties.

OMB Control Number: 1545-2044.

Type of Review: Extension of a currently approved collection.

Description: Taxpayers who believe that the actions of the United States, a treaty, or both, result or will result in taxation that is contrary to the provisions of an applicable tax treaty are required to submit the requested information in order to receive assistance from the IRS official acting as the U.S. competent authority. The information is used to assist the taxpayer in reaching a mutual agreement with the IRS and the appropriate foreign competent authority.

Revenue Procedure Number: 2015-40.

Affected Public: Individuals or Households; and Businesses or other for-profit organizations.

Estimated Number of Respondents: 300

Frequency of Response: On Occasion.

Estimated Total Number of Annual Responses: 300.

Estimated Time per Response: 30 hours.

Estimated Total Annual Burden Hours: 9000 hours.

15. *Title:* Late Filing of Certification or Notices.

OMB Control Number: 1545-2098.

Type of Review: Extension of a currently approved collection.

Description: The IRS needs certain information to determine whether a taxpayer should be granted permission to make late filings of certain statements or notices under sections 897 and 1445. The information submitted will include a statement by the taxpayer demonstrating reasonable cause for the failure to timely make relevant filings under sections 897 and 1445. This revenue procedure provides a simplified method for taxpayers to request relief for late filings under sections 1.897-2(g)(1)(ii)(A), 1.897-2(h)(2), 1.1445-2(d)(2), 1.1445-5(b)(2), and 1.1445-5(b)(4) of the Income Tax Regulations.

Regulation Project Number: Revenue Procedure 2008-27.

Affected Public: Businesses or other for-profit organizations.

Estimated Number of Respondents: 250.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 250.

Estimated Time per Response: 4 hours.

Estimated Total Annual Burden Hours: 1,000 hours.

16. Title: Form 8946, PTIN Supplemental Application for Foreign Persons Without a Social Security Number.

OMB Control Number: 1545-2189.

Type of Review: Extension of a currently approved collection.

Description: Form 8946 is used by foreign persons without a social security number (SSN) who want to prepare tax returns for compensation. Foreign persons who are tax return preparers must obtain a preparer tax identification number (PTIN) to prepare tax returns for compensation. Generally, the IRS requires an individual to provide an SSN to get a PTIN. Because foreign persons cannot get an SSN, they must file Form 8946 to establish their identity and status as a foreign person.

Form: IRS Form 8946.

Affected Public: Individuals or Households; and Businesses or other for-profit organizations.

Estimated Number of Respondents: 4,466.

Frequency of Response: On Occasion.

Estimated Total Number of Annual Responses: 4,466.

Estimated Time per Response: 5.27 hours.

Estimated Total Annual Burden Hours: 23,536 hours.

17. *Title:* Credit for Small Employer Health Insurance Premiums.

OMB Control Number: 1545-2198.

Type of Review: Extension of a currently approved collection.

Description: Section 1421 of the Patient Protection and Affordable Care Act, Public Law 111-148, allows qualified small employers to elect, beginning in 2010, a tax credit for 50% of their employee health care coverage expenses. Form 8941, Credit for Small Employer Health Insurance Premiums, has been developed to help employers compute the tax credit.

Form: IRS Form 8941.

Affected Public: Individuals or Households; Businesses or other for-profit organizations; Not-for-profit institutions; and Federal, State, Local or Tribal Governments.

Estimated Number of Respondents: 3,046,964.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 3,046,964.

Estimated Time per Response: 11 hours, 15 minutes.

Estimated Total Annual Burden Hours: 34,278,346 hours.

18. *Title:* Foreclosure Sale Purchaser Contact Information Request.

OMB Control Number: 1545-2199.

Type of Review: Extension of a currently approved collection.

Description: Form 15597, Foreclosure Sale Purchaser Contact Information Request, is information requested of individuals or businesses that have purchased real property at a third-party foreclosure sale. If the IRS has filed a "Notice of Federal Tax Lien" publically notifying a

taxpayer's creditors that the taxpayer owes the IRS a tax debt, AND a creditor senior to the IRS position later forecloses on their creditor note (such as the mortgage holder of a taxpayers primary residence) THEN the IRS tax claim is discharged or removed from the property (if the appropriate foreclosure rules are followed) and the foreclosure sale purchaser buys the property free and clear of the IRS claim EXCEPT that the IRS retains the right to “redeem” or buy back the property from the foreclosure sale purchaser w/in 120 days after the foreclosure sale.

Collection of this information is authorized by 28 U.S.C. 2410 and IRC 7425.

Form: IRS Form 15597.

Affected Public: Individuals or Households; Businesses or other for-profit organizations; Not-for-profit institutions; and Federal, State, Local, or Tribal Governments.

Estimated Number of Respondents: 150.

Frequency of Response: On Occasion.

Estimated Total Number of Annual Responses: 150.

Estimated Time per Response: 4.08 hour.

Estimated Total Annual Burden Hours: 613 hours.

19. Title: Request for Miscellaneous Determination.

OMB Control Number: 1545-2211.

Type of Review: Extension of a currently approved collection.

Description: Organizations exempt under section 501(c)(3) may file Form 8940 for miscellaneous determinations under sections 507, 509(a), 4940, 4942, 4945, and 6033.

Nonexempt charitable trusts may also file a Form 8940 for an initial determination under section 509(a)(3).

Form: IRS Form 8940.

Affected Public: Not-for-profit institutions.

Estimated Number of Respondents: 2,100.

Frequency of Response: On Occasion.

Estimated Total Number of Annual Responses: 2,100.

Estimated Time per Response: 13 hours, 47 minutes.

Estimated Total Annual Burden Hours: 28,959 hours.

20. Title: Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) Programs.

OMB Control Number: 1545-2222.

Type of Review: Extension of a currently approved collection.

Description: The Internal Revenue Service offers free assistance with tax return preparation and tax counseling using specially trained volunteers. The Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs assist seniors and individuals with low to moderate incomes, those with disabilities, and those for whom English is a second language.

Form: IRS Form 8653, IRS Form 8654, IRS Form 14204, IRS Form 13715, IRS Form 13206, and IRS Form 14310.

Affected Public: Individuals or Households.

Estimated Number of Respondents: 47,300.

Frequency of Response: On Occasion.

Estimated Total Number of Annual Responses: 47,300.

Estimated Time per Response: 21 minutes.

Estimated Total Annual Burden Hours: 16,134 hours.

21. Title: Report of Health Insurance Provider Information.

OMB Control Number: 1545-2249.

Type of Review: Extension of a currently approved collection.

Description: Form 8963 established under Section 9010 of the Patient Protection and Affordable Care Act (PPACA), and Public Law 111-148 (124 Stat. 119 (2010)), as amended by section 10905 of PPACA, and as further amended by section 1406 of the Health Care and Education Reconciliation Act of 2010, Public Law 111-152 (124 Stat. 1029 (2010)), which requires any

covered entity engaged in the business of providing health insurance related to United States health risks to annually report its net premiums written.

Form: IRS Form 8963.

Affected Public: Businesses or other for-profit organizations; and Not-for-profit institutions.

Estimated Number of Respondents: 3,200.

Frequency of Response: On Occasion.

Estimated Total Number of Annual Responses: 3,200.

Estimated Time per Response: 7.92 hours.

Estimated Total Annual Burden Hours: 18,208 hours.

22. *Title:* Certificate of Foreign Contracting Party Receiving Federal Procurement Payments.

OMB Control Number: 1545-2263.

Type of Review: Extension of a currently approved collection.

Description: Tax on Certain Foreign Procurement, Notice of Purposed Rulemaking, contains proposed regulations under section 5000C of the Internal Revenue Code. The proposed regulations affect U.S. government acquiring agencies and foreign persons providing certain goods or services to the U.S. government pursuant to a contract. This document also contains proposed regulations under section 6114, with respect to foreign persons claiming an exemption from the tax under an income tax treaty. Section 5000C imposes a 2% tax on foreign persons (as defined in section 7701(a)(30)), that are parties to specified Federal procurement contracts with the U.S. government entered into on and after January 2, 2011. This tax is imposed on the gross amount of specified Federal procurement payments and is generally collected by increasing the amount withheld under chapter 3. A Form W-14 must be provided to the acquiring agency (U.S. government department, agency, independent establishment, or corporation) to: Establish that they are a foreign contracting party; and If applicable, claim an exemption from withholding based on an international agreement (such as a tax treaty); or Claim an exemption from withholding, in whole or in part, based on an international procurement agreement or because

goods are produced, or services are performed in the United States. A Form W-14 must be provided to the acquiring agency if a foreign contracting party has been paid a specified Federal procurement payment and the foreign contracting party is seeking to claim an exemption (in whole or in part) from the tax imposed by section 5000C. Form W-14 must be submitted when requested by the acquiring agency, whether or not an exemption (in whole or in part) is claimed from withholding under section 5000C.

Form: Form W-14.

Affected Public: Federal Government.

Estimated Number of Respondents: 2,000.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 2,000.

Estimated Time per Response: 5 hours, 55 minutes.

Estimated Total Annual Burden Hours: 11,840 hours.

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

Dated: November 20, 2020.

Molly Stasko,

Treasury PRA Clearance Officer.

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