



## 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 must be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]**.

**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](http://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](mailto:PRA@treasury.gov), calling (202) 622-8922, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

#### **SUPPLEMENTARY INFORMATION:**

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

1. *Title:* Sale of Residence From Qualified Personal Residence Trust.

*OMB Control Number:* 1545-1485.

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

*Description:* Internal Revenue Code section 2702(a)(3) provides special favorable valuation rules for valuing the gift of a personal residence trust. Regulation section 25.2702-5(a)(2)

provides that if the trust fails to comply with the requirements contained in the regulations, the trust will be treated as complying if a statement is attached to the gift tax return reporting the gift stating that a proceeding has been commenced to reform the instrument to comply with the requirements of the regulations.

*Regulation Project Number:* TD 8743.

*Affected Public:* Individuals or Households.

*Estimated Number of Respondents:* 300.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 300.

*Estimated Time per Response:* 3 hour, 15 minutes.

*Estimated Total Annual Burden Hours:* 625 hours.

2. *Title:* Continuation Sheet for Item # 16 (Additional Information)—OF-306, Declaration for Federal Employment.

*OMB Control Number:* 1545-1921.

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

*Description:* This form is used by IRS recruitment personnel and is provided to applicants when completing OF 306, Declaration for Federal Employment. It is used as a continuation sheet to clearly define additional information that is requested in item 15 of the OF 306. Due to lack of space on the OF 306 this form can be used in lieu of an additional sheet of paper.

*Form Number:* Form 12114.

*Affected Public:* Individuals or Households.

*Estimated Number of Respondents:* 24,813.

*Frequency of Response:* On Occasion.

*Estimated Total Number of Annual Responses:* 24,813.

*Estimated Time per Response:* 15 minutes.

*Estimated Total Annual Burden Hours:* 6,203 hours.

3. *Title:* IRS e-file Signature Authorization for Forms 720, 2290, and 8849.

*OMB Control Number:* 1545-2081.

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

*Description:* The Form 8879-EX, IRS *e-file* Signature Authorization for Forms 720, 2990, and 8849, will be used in the Modernized e-File program. Form 8879-EX authorizes a taxpayer and an electronic return originator (ERO) to use a personal identification number (PIN) to electronically sign an electronic excise tax return and, if applicable, authorize an electronic funds withdrawal.

*Form Number:* IRS Form 8879-EX.

*Affected Public:* Businesses or other for-profit organizations.

*Estimated Number of Respondents:* 15,000.

*Frequency of Response:* On occasion.

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

*Estimated Time per Response:* 67 minutes.

*Estimated Total Annual Burden Hours:* 16,750 hours.

4. *Title:* IRS Paid Preparer Tax Identification Number (PTIN) Application and Renewal.

*OMB Control Number:* 1545-2190.

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

*Description:* Paid tax return preparers are required to get a preparer tax identification number (PTIN), and to pay the fee required with the application. A third party administers the PTIN application process. Most applications are filled out online. Form W-12 is used to collect the information required by the regulations and to collect the information the third party needs to administer the PTIN application process. The revision is to add a new line to inform preparers of the fees associated with applying or renewing a PTIN.

*Form Number:* W-12.

*Affected Public:* Businesses or other for-profit organizations.

*Estimated Number of Respondents:* 1,200,000.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 1,200,000.

*Estimated Time per Response:* 1 hour 13 minutes.

*Estimated Total Annual Burden Hours:* 1,464,000 hours.

5. *Title:* Certified Professional Employer Organization (CPEO).

*OMB Control Number:* 1545-2266.

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

*Description:* Section 206 of the Achieving a Better Life Experience (ABLE) Act passed Dec. 19, 2014) created the Certified Professional Employer Organization (CPEO) designation. The application, attestation and supporting information will be used by IRS to qualify professional employer organizations to become and remain a Certified Professional Employer Organization, which entitles them to certain tax benefits. This certification is renewed annually and the CPEO will submit annual and quarterly financial statements in addition to supporting documentation. Responsible individuals will submit annual attestation forms and fingerprint cards. Form 14737, Request for Voluntary IRS Certification of a Professional Employer Organization (Application), Form 14737-A, CPEO Responsible Individual Personal Attestation, Form 14751, Certified Professional Employer Organization Surety Bond, Form 8973, Certified Professional Employer Organization/Customer Reporting Agreement, and TD 9860, Certified Professional Employer Organizations, will only be used by program applicants and related responsible individuals.

*Form Number:* IRS Form 14737, IRS Form 14737-A, IRS Form 14751, IRS Form 8973 and TD 9860.

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

*Estimated Number of Respondents:* 42,205.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 42,205.

*Estimated Time per Response: 1.5 hours to 145 hours.*

*Estimated Total Annual Burden Hours: 91,065.*

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

Dated: March 25, 2021.

**Molly Stasko,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2021-06534 Filed: 3/29/2021 8:45 am; Publication Date: 3/30/2021]