



DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Internal Revenue Service (IRS) Information Collection Requests

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

ACTION: Notice of Information Collection, request for comment.

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.

SUPPLEMENTARY INFORMATION:

Internal Revenue Service

1. *Title:* Split-Interest Trust Information Return.

OMB Number: 1545-0196.

Form Number: 5227.

Abstract: Form 5227 is used to report the financial activities of a split-interest trust described in Internal Revenue Code section 4947(a)(2), and to determine whether the trust is treated as a private foundation and is subject to the excise taxes under chapter 42 of the Code.

Current Actions: There are no changes being made to the form at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Responses: 199,900

Estimated Time per Respondent: 45 hr., 24 min.

Estimated Total Annual Burden Hours: 9,076,744.

2. *Title:* Application for Registration (For Certain Excise Tax Activities) and Questionnaires; IRS Notice 2023-06.

OMB Number: 1545-1835.

Form Number: 637 and Notice 2023-06.

Abstract: Form 637 is used to apply for excise tax registration. The registration applies to a person required to be registered under Revenue code section 4101 for purposes of the Federal excise tax on taxable fuel imposed under Code sections 4041 and 4071; and to certain manufacturers or sellers and purchasers that must register under Code section 4222 to be exempt from the excise tax on taxable articles. The data is used to determine if the applicant qualifies for the exemption. Taxable fuel producers are required by Code section 4101 to register with the Service before incurring any tax liability.

IRS Notice 2023-26 provides guidance on the new sustainable aviation fuel credits under §§ 40B and 6426(k) of the Internal Revenue Code (referred the SAF credit) and related credit and payment rules under §§ 34(a)(3), 38, 87, and 6427(e)(1). This notice also provides rules related to the § 4101 registration requirements. The certificate, reseller statement, and declaration created by IRS Notice 2023-06 will allow the IRS to verify that claimants are making proper credit and payment claims with respect to the SAF credit.

Current Actions: There are no changes to the paperwork burden previously approved by OMB.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit, farms, and not-for-profit institutions.

Form 637

Estimated Number of Respondents: 9,255.

Estimated Time per Respondent: 3.43 hours.

Estimated Total Annual Burden Hours: 31,710.

IRS Notice 2023-06

Estimated Number of Respondents: 20.

Estimated Number of Responses: 200.

Estimated Time per Respondent: 15 minutes.

Estimated Total Annual Burden Hours: 50 hours.

3. *Title:* Energy Efficient Home Credit.

OMB Number: 1545–1979.

Form Number: Form 8908.

Abstract: The IRS created Form 8908 to reflect new code section 45L which allows qualified contractors to claim a credit for each qualified energy-efficient home sold. Eligible contractors use Form 8908 to claim a credit for each qualified energy efficient home sold or leased to another person during the tax year for use as a residence. The credit is based on the energy saving requirements of the home. The credit is part of the general business credit.

Current Actions: There are no changes being made to the form at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profit organizations.

Estimated Number of Respondents: 1,980.

Estimated Time per Respondent: 2.59 minutes.

Estimated Total Annual Burden Hours: 5,128.

4. *Title:* Qualified Plug-in Electric Vehicle Credit and Rev. Proc 2022-46.

OMB Number: 1545-2137.

Form Number: 8936, 8936-A and Schedule 1 (Form 8936-A).

Abstract: For tax years beginning after 2008, Form 8936 is used to figure the credit for qualified plug-in electric drive motor vehicles placed in service during the tax year. The credit attributable to depreciable property (vehicles used for business or investment purposes) is treated as a general business credit. Any credit not attributable to depreciable property is treated as a personal credit. For tax year beginning after 2022, Form 8936-A and Schedule 1 (Form 8936-A) are used to figure the Qualified Commercial Clean Vehicle Credit. Notice 2009-54 sets forth guidance relating to the qualified plug-in electric drive motor vehicle credit under section 30D of the Internal Revenue Code, as in effect for vehicles acquired after December 31, 2009. Revenue Procedure 2022-42 (Rev. Proc. 2022-42) provides procedures for a vehicle manufacturer to certify that they are a qualified manufacturer of such vehicles and submit reports that a motor vehicle meets certain requirements for the clean vehicle credit(s) available under sections 30D, 45W, and/or 25E, to report the amount of the credit available with respect to the motor vehicle, and for sellers to report the sales of such vehicles.

Current Actions: There are no changes being made to the collection. IRS is seeking approval to extend the OMB expiration date.

Type of Review: Extension of a currently approved collection.

Affected Public: Individual, businesses, and other for-profit organizations.

Form 8936

Estimated Number of Respondents: 500.

Estimated Number of Responses: 500.

Estimated Time per Response: 7 hours.

Estimated Total Annual Burden Hours: 35,000.

Form 8936-A and Schedule 1 (Form 8936-A):

Estimated Number of Respondents: 129.

Estimated Number of Responses: 129.

Estimated Time per Response: 2.90 hours.

Estimated Total Annual Burden Hours: 374 hours.

Notice 2009-89

Estimated Number of Respondents: 12.

Estimated Number of Responses: 12.

Estimated Time Per Response: 23.33 hours.

Estimated Total Annual Burden Hours: 280 hours.

Rev. Proc. 2022-42, Annual Reports

Estimated Number of Respondents: 52,165. Estimated Number of Responses: 52,165.

Estimated Time per Response: 15 minutes.

Estimated Total Annual Burden Hours: 13,041 hours.

Rev. Proc. 2022-42, Monthly Reports

Estimated Number of Respondents: 150.

Estimated Number of Responses: 1,800.

Estimated Time per Response: 15 minutes.

Estimated Total Annual Burden Hours: 450 hours.

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

Melody Braswell,

Treasury PRA Clearance Officer.

