



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.

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 Melody Braswell by e-mailing PRA@treasury.gov, calling (202) 622-1035, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

1. *Title:* United States Estate (and Generation-Skipping Transfer) Tax Return.

OMB Number: 1545-0015.

Form Number: Form 706, and Schedule R-1 (Form 706).

Abstract: Executors use Form 706 to report and compute the Federal Estate Tax imposed by Internal Revenue Code (IRC) section 2001 and the Federal Generation Skipping Tax, imposed

by IRC section 2601. The IRS uses the information to enforce these taxes and to verify that the tax has been properly computed. Schedule R-1 (Form 706) serves as a payment voucher for the Generation-Skipping Transfer (GST) tax imposed on a direct skip from a trust, which the trustee of the trust, must pay.

Current Actions: There is no change to the existing collection. However, the estimated number of responses was reduced based on current filing data.

Type of Review: Extension of a currently approved collection.

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

Estimated Number of Responses: 14,267.

Estimated Time Per Respondent: 38 hours.

Estimated Total Annual Burden Hours: 517,090.

2. *Title:* Depreciation and Amortization (including Information on Listed Property).

OMB Number: 1545-0172.

Form Number: 4562.

Abstract: Form 4562 is used to claim a deduction for depreciation and amortization; to make the election to expense certain tangible property under Internal Revenue Code section 179; and to provide information on the business/investment use of automobiles and other listed property. The form provides the IRS with the information necessary to determine that the correct depreciation deduction is being claimed.

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 organization.

Estimated Number of Respondents: 12,313,626.

Estimated Time per Respondent: 40 hours.

Estimated Total Annual Burden Hours: 448,368,447 hours.

3. *Title:* IRC Section 6324A Lien Agreement Notice of Election of and Agreement To Special Lien in Accordance With Internal Revenue Code Section 6324A and Related Regulations.

OMB Number: 1545–0757.

Form Number: 13925.

Abstract: Section 6324A of the Code permits an executor of a decedent's estate to elect a lien on section 6166 property in favor of the United States in lieu of a bond or other personal liability if an election under section 6166 or 6166A. Form 13925 is used to provide valuation information annually each year thereafter until the estate tax is collected in full.

Current Actions: There are no changes to the form or burden.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households, and business or other for-profit organizations.

Estimated Number of Respondents: 500.

Estimated Time per Response: 1 hour.

Estimated Total Annual Burden Hours: 500 hours.

4. *Title:* Estimated Income Tax for Estates and Trusts.

OMB Number: 1545–0971.

Form Project Number: Form 1041–ES.

Abstract: Internal Revenue Code section 6654(1) imposes a penalty on trusts, and in certain circumstances, a decedent's estate, for underpayment of estimated tax. Form 1041–ES is used by the fiduciary to make the estimated tax payments. The form provides the IRS with information to give estates and trusts proper credit for estimated tax payments. For first-time filers, the form is available in an Over the Counter (OTC) version at IRS offices. For previous filers, the form is sent to them by the IRS with preprinted vouchers in the Optical Character Resolution (OCR) version.

Current Actions: The estimated annual responses have increased by 211,239. This creates an increase in the total estimated annual burden by 1,647,946 hours. Changes in the burden estimates previously approved by OMB, are due to corrections of filing data. This form is being submitted for renewal purposes only.

Type of Review: Revision of a currently approved collection.

Affected Public: Individuals and business or other for-profit organizations.

Estimated Number of Responses: 791,141.

Estimated Time per Respondent: 4 hrs., 29 min.

Estimated Total Annual Burden Hours: 3,565,694.

5. *Title:* Reporting Agent Authorization.

OMB Number: 1545–1058.

Form Number: Form 8655 and Revenue Procedure 2012–32.

Abstract: Form 8655 allows a taxpayer to designate a reporting agent to file certain employment tax returns electronically or on magnetic tape, to receive copies of notices and other tax information, and to submit Federal tax deposits. This form allows IRS to disclose tax account information and to provide duplicate copies of taxpayer correspondence to authorized agents. Revenue Procedure 2012–32 provides the requirements for completing and submitting Form 8655, *Reporting Agent Authorization*. An Authorization allows a taxpayer to designate a Reporting Agent to perform certain acts on behalf of a taxpayer.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 114,250.

Estimated Time per Respondent: 10 hours.

Estimated Total Annual Burden Hours: 819,050.

6. *Title:* Cognitive and Psychological Research Coordinated by Statistics of Income on Behalf of All IRS Operations Functions.

OMB Number: 1545–1349.

Abstract: The proposed research will improve the quality of data collection by examining the psychological and cognitive aspects of methods and procedures such as: Interviewing processes, forms redesign, survey and tax collection technology and operating procedures (internal and external in nature).

Current Actions: We will be conducting different opinion surveys, focus group sessions, think-aloud interviews, and usability studies regarding cognitive research surrounding forms submission or IRS system/product development.

Type of Review: Revision of a currently approved collection.

Affected Public: Individuals and businesses or other for-profit organizations.

Estimated Number of Respondents: 6,000.

Estimated Time per Respondent: 1 hour, 30 minutes.

Estimated Total Annual Burden Hours: 9,000.

7. *Title:* Consent To Extend the Time To Assess Tax Under Section 367-Gain Recognition Agreement.

OMB Number: 1545–1395.

Form Number: Form 8838.

Abstract: Form 8838 is used to extend the statute of limitations for U.S. persons who transfer stock or securities to a foreign corporation. The form is filed when the transferor makes a gain recognition agreement. This agreement allows the transferor to defer the payment of tax on the transfer. The IRS uses Form 8838 so that it may assess tax against the transferor after the expiration of the original statute of limitations. The estimates in this notice are for estates, trusts, and tax-exempt organizations filing Form 8838.

Current Actions: There is no change to the existing collection. However, the estimated number of responses was reduced to eliminate duplication of burden estimates. The estimated burden for individuals filing Form 8838 is approved under OMB control number 1545–0074, and the estimated burden for businesses filing Form 8838 is approved under OMB control number 1545–0123.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Responses: 200.

Estimated Time Per Respondent: 8 hours, 23 minutes.

Estimated Total Annual Burden Hours: 1,646.

8. *Title:* Interest Computation under the look-back Method for Property Depreciated Under the Income Forecast Method.

OMB Number: 1545–1622.

Form Number: 8866.

Abstract: Taxpayers depreciating property under the income forecast method and placed in service after September 13, 1995, must use Form 8866 to compute and report interest due or to be refunded under Internal Revenue Code 167(g)(2). The Internal Revenue Service uses the information on Form 8866 to determine if the interest has been figured correctly.

Current Actions: There is no change to the form at this time. This request is being submitted for renewal purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households, and business or other for-profit organizations.

Estimated Number of Respondents: 50.

Estimated Time per Respondent: 13 hours, 86 min.

Estimated Total Annual Burden Hours: 693.

9. *Title:* Communications Excise Tax; Prepaid Telephone Cards.

OMB Number: 1545–1628.

Regulation Number: Treasury Decision 8855 (REG–118620–97).

Abstract: Carriers must keep certain information documenting their sales of prepaid telephone cards to other carriers to avoid responsibility for collecting tax. The regulations provide rules for the application of the communications excise tax to prepaid telephone cards.

Current Actions: There are no changes to the regulation or burden.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 96.

Estimated Time per Response: 20 minutes.

Estimated Total Annual Burden Hours: 34 hours.

10. Title: Application for United States Residency Certification.

OMB Number: 1545–1817.

Form Project Number: Form 8802.

Abstract: An entity must use Form 8802 to apply for United States Residency Certification. All requests for U.S. residency certification must be received on Form 8802, Application for United States Residency Certification. As proof of residency in the United States and of entitlement to the benefits of a tax treaty, U.S. Government certification that you are a U.S. citizen, U.S. corporation, U.S. partnership, or resident of the United States for purposes of taxation.

Current Actions: There are no changes being made to the form at this time. This form is being submitted for renewal purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households, business or other for-profit organization, and not-for-profit institution.

Estimated Number of Responses: 130,132.

Estimated Time per Respondent: 3 hrs., 38 min.

Estimated Total Annual Burden Hours: 472,380.

11. Title: Disclosure of Returns and Return Information in Connection with Written Contracts or Agreements for the Acquisition of Property or Services for Tax Administration Purposes.

OMB Number: 1545–1821.

Form Number: TD 9327.

Abstract: The regulations clarify that redisclosures of returns and return information by contractors to agents or subcontractors are permissible, and that the penalty provisions, written notification requirements, and safeguard requirements are applicable to these agents and subcontractors. Section 301.6103(n)–1(e)(3) of the regulations require that before the execution of a contract or agreement for the acquisition of property or services under which returns or return information will be disclosed, the contract or agreement must be made available to the IRS.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households, business or other for-profit organizations, and not-for-profit institutions.

Estimated Number of Respondents: 2,500.

Estimated Time per Respondent: 6 minutes.

Estimated Total Annual Burden Hours: 250.

12. Title: Relief from Ruling Process For Making Late Reverse QTIP Election.

OMB Number: 1545–1898.

Revenue Procedure Number: 2004–47.

Abstract: This revenue procedure provides alternative relief for taxpayers who failed to make a reverse QTIP election on an estate tax return. Instead of requesting a private letter ruling and

paying the accompanying user fee, taxpayers may file certain documents with the Cincinnati Service Center directly to request relief.

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: Individuals or households.

Estimated Number of Respondents: 6.

Estimated Annual Average Time per Respondent: 9 hours.

Estimated Total Annual Burden Hours: 54.

13. Title: Qualifying Advanced Energy Project Credit.

OMB Number: 1545–2151.

Notice Numbers: Notice 2023–18.

Abstract: This notice establishes the program under § 48C(e)(1) of the Internal Revenue Code to allocate \$10 billion of credits (\$4 billion of which may only be allocated to projects located in certain energy communities) for qualified investments in eligible qualifying advanced energy projects (§ 48C(e) program). A qualifying advanced energy project re-equips, expands, or establishes a manufacturing facility for the production of certain energy related property. A taxpayer must submit, for each qualifying advanced energy project: (1) a concept paper for Department of Energy (DOE) consideration and (2) a § 48C(e) application (consisting of (i) an application for DOE recommendation and (ii) an application for § 48C(e) certification). To be eligible to claim any § 48C credits allocated to a project under the § 48C(e) program, a taxpayer must also provide to DOE (1) evidence establishing that a project satisfies the certification requirements specified in Notice 2023–18 and (2) a notification that the project has been placed in service.

Current Actions: There is no change in the paperwork burden previously approved by OMB.

This notice is being submitted for renewal purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit.

Concept Papers

Estimated Number of Respondents: 2,500.

Estimated Average Time per Respondent: 2.2667 hrs. (136 minutes).

Estimated Total Annual Burden Hours: 5,667 hrs.

Application Process

Estimated Number of Respondents: 2,500.

Estimated Average Time per Respondent: 10.4333 hrs. (626 minutes).

Estimated Total Annual Burden Hours: 26,083 hrs.

14. *Title:* Guidance under Section 529A: Qualified ABLE Programs.

OMB Number: 1545–2293.

Regulatory Number: TD 9923.

Abstract: The Stephen Beck, Jr., Achieving a Better Life Experience (ABLE) Act of 2014, as part of The Tax Increase Prevention Act of 2014 (Pub. L. 113–295), added Internal Revenue Code (IRC) section 529A. IRC section 529A provides rules under which States or State agencies or instrumentalities may establish and maintain a new type of tax-favored savings program through which contributions may be made to the account of an eligible disabled individual to meet qualified disability expenses. These accounts also receive favorable treatment for purposes of certain means-tested Federal programs. Treasury Regulations section 1.529A–2 provides guidance about the requirements applicable to qualified ABLE programs and individuals seeking to establish ABLE accounts under such programs.

Current Actions: There is no change to the existing collection.

Type of Review: Extension of a currently approved collection.

Affected Public: States, and Individuals or households.

Estimated Number of Responses: 28,987.

Estimated Time per Respondent: 22 minutes.

Estimated Total Annual Burden Hours: 10,729.

15. Title: Taxpayer Experience Office Speaker Request.

OMB Number: 1545–New.

Form Project Number: Form 15424.

Abstract: If an organization would like a representative from Internal Revenue Service (IRS) Taxpayer Experience Office to speak at their event, they can complete the speaker request form. This form provides organizations with a more structured way of making the request. Also, the form streamlines the process by ensuring the IRS receives the necessary information in order to provide a speaker.

Current Actions: This is a request for new OMB control number.

Type of Review: New form.

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

Estimated Number of Responses: 100.

Estimated Time per Respondent: 10 minutes.

Estimated Total Annual Burden Hours: 17 hrs.

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

Melody Braswell,

Treasury PRA Clearance Officer.

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