



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

### SUPPLEMENTARY INFORMATION:

#### Internal Revenue Service (IRS)

1. *Title:* Nonemployee Compensation.

*OMB Number:* 1545–0116.

*Form Project Number:* Form 1099–NEC.

*Abstract:* Form 1099–NEC is used to report nonemployee compensation, nonqualified deferred compensation (NQDC) and cash payments for fish.

*Current Actions:* Editorial changes being made to the form and instructions, to update the tax year references will have a nominal effect on burden. Updates to the estimated number of annual responses for Form 1099–NEC will increase the overall burden estimate by 16,353,674 hours.

*Type of Review:* Revision 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:* 101,154,000.

*Estimated Time per Respondent:* 13 min.

*Estimated Total Annual Burden Hours:* 22,253,880.

2. *Title:* Investment Interest Expense Deduction.

*OMB Number:* 1545–0191.

*Form Number:* Form 4952.

*Abstract:* 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.

*Current Actions:* There is no change to the existing collection. However, the estimated number of responses was updated to eliminate duplication of the burden associated with individual respondents captured under OMB control numbers 1545–0074.

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

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

*Estimated Number of Responses:* 128,500.

*Estimated Time per Respondent:* 1 hour, 30 minutes.

*Estimated Total Annual Burden Hours:* 192,750.

3. *Title:* Employee Plans Determination Letter Program.

*OMB Control Number:* 1545–0197.

*Form Number:* 5300.

*Abstract:* Internal Revenue Code sections 401(a) and 501(a) set out requirements for qualification of employee benefit trusts and the tax-exempt status of these trusts. Form 5300 is used to request a determination letter from the IRS for the qualification of a defined benefit or a defined contribution plan and the exempt status of any related trust.

*Current Actions:* There is no change to the burden previously approved by OMB. This request is being submitted for renewal purposes only.

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

*Affected Public:* Business or other for-profit organizations and individuals.

*Estimated Number of Respondents:* 85,000.

*Estimated Time per Respondent:* 84 hours, 43 min.

*Estimated Total Annual Burden Hours:* 7,201,200.

4. *Title:* Application for Determination for Adopters of Modified Non-standardized Pre-Approved Plans.

*OMB Number:* 1545–0200.

*Form Number:* Form 5307.

*Abstract:* An adopting employer of a non-standardized pre-approved plan that has made modifications to the terms of the pre-approved plan that are not extensive, or an adopting employer of any pre-approved plan (either standardized or non-standardized) that amends its pre-approved plan solely to add language to satisfy the requirements of Internal Revenue Code (IRC) sections 415 and 416 due to the required aggregation of plans, use Form 5307 to request a determination letter from the IRS. The IRS uses the information to determine if the adopted plan

is qualified under IRC sections 401(a) and 501(a). The form may not be used to request a determination letter for a multiple employer plan.

*Current Actions:* There are changes to the existing collection. The form was revised to eliminate features of the determination letter program that are of limited utility to plan sponsors in comparison with the burdens they impose. The form was also revised to enable electronic submission on *Pay.gov*.

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

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

*Estimated Number of Responses:* 100,000.

*Estimated Time per Respondent:* 31 hours, 29 minutes.

*Estimated Total Annual Burden Hours:* 3,151,000.

5. *Title:* Form 211, Application for Reward for Original Information.

*OMB Number:* 1545–0409.

*Form Number:* Form 211.

*Abstract:* 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.

*Current Actions:* There are no changes being made to form 211 at this time.

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

*Affected Public:* Individuals or households.

*Estimated Number of Responses:* 15,000.

*Estimated Time per Response:* 45 minutes.

*Estimated Total Annual Burden Hours:* 11,250.

6. *Title:* Proceeds from Broker and Barter Exchange Transactions.

*OMB Number:* 1545–0715.

*Form Project Number:* Form 1099–B.

*Abstract:* 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.

*Current Actions:* Updates to the estimated number of annual responses for Form 1099–B will increase the overall burden estimate by 1,262,659,912 hours.

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

*Affected Public:* Individuals or households, business, or other for-profit organization.

*Estimated Number of Responses:* 4,364,843,800.

*Estimated Time per Respondent:* 30 Min.

*Estimated Total Annual Burden Hours:* 2,182,421,900.

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

*OMB Number:* 1545–1112.

*Regulation Project Number:* TD 8435.

*Abstract:* 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.

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

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

*Affected Public:* Individuals or households, Business or other for-profit organizations, Not-for-profit institutions, and State, Local, or Tribal Governments.

*Estimated Number of Respondents:* 21,740.

*Estimated Time per Response:* 17 minutes.

*Estimated Total Annual Burden Hours:* 6,010.

8. *Title:* Disabled Access Credit.

*OMB Number:* 1545–1205.

*Form Number:* Form 8826.

*Abstract:* 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.

*Current Actions:* There is no change to the existing collection. However, However, the estimated number of responses was updated to eliminate duplication of the burden associated with individual and business respondents captured under OMB control numbers 1545–0074 and 1545–0123.

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

*Affected Public:* Private Sector.

*Estimated Number of Responses:* 55.

*Estimated Time per Respondent:* 5 hours, 7 minutes.

*Estimated Total Annual Burden Hours:* 281.

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

*OMB Number:* 1545–1360.

*Regulation Project Number:* TD 8612.

*Abstract:* This regulation concerns the availability of the gift and estate tax marital deduction when the done 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.

*Current Actions:* There are no changes being made to this regulation.

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

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 2,300.

*Estimated Time per Respondent:* 3 hours, 30 minutes.

*Estimated Total Annual Burden Hours:* 6,150.

*10. Title:* Taxpayer Statement Regarding Refund.

*OMB Number:* 1545–1384.

*Form Number:* 3911.

*Abstract:* 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.

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

*Estimated Number of Respondents:* 200,000.

*Estimated Time per Response:* 5 minutes.

*Estimated Total Annual Burden Hours:* 16,600.

*11. Title:* Requirements for a Qualified Domestic Trust.

*OMB Number:* 1545–1443.

*Regulation Project Number:* TD 8686.

*Abstract:* This document contains final regulations that provide guidance relating to the additional requirements necessary to ensure the collection of the estate tax imposed under IRC section 2056A(b) with respect to taxable events involving qualified domestic trusts (QDOTs) described in IRC section 2056A(a). To ensure collection of the tax, the regulation provides various security options that may be selected by the trust and the requirements associated with each option. Under certain circumstances, the trust is required to file an annual statement with the IRS disclosing the assets held by the trust.

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

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

*Affected Public:* Individuals and households.

*Estimated Number of Responses:* 4,390.

*Estimated Time per Respondent:* 1 hour, 23 minutes.

*Estimated Total Annual Burden Hours:* 6,070.

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

*OMB Number:* 1545–1478.

*Regulation Project Number:* TD 8702.

*Abstract:* The 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.

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

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

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

*Estimated Number of Respondents:* 100.

*Estimated Time per Respondent:* 10 minutes.

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

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

*OMB Number:* 1545–1632.

*Regulation Project Numbers:* TD 8873, TD 9294, and REG–114666–22.

*Abstract:* Treasury Regulations section 1.402(f)–1 require that plan administrators and employers provide recipients of certain distributions from qualified retirement plans timely written explanations of certain provisions. This regulation provides that if a full written paper explanation was previously given, a written paper or electronic summary of the explanation may be provided to participants in lieu of the full explanation within the requisite time. Treasury Regulations section 1.411(a)–11 require employers or plan administrators of qualified retirement plans to provide certain notices to and obtain consents and elections from distributees. Treasury Regulations section 1.411(a)–11 requires that a confirmation of the terms of the distribution be provided to each participant who consents to a distribution through an electronic medium.

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

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

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 455,625.

*Estimated Number of Responses:* 11,700,000.

*Estimated Time per Response:* 2 minutes.

*Estimated Total Annual Burden Hours:* 477,563 hours.

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

*OMB Number:* 1545–1757.

*Regulation Project Number:* TD 9036.

*Abstract:* 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.

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

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

*Affected Public:* Federal Government, State, Local, or Tribal Gov't.

*Estimated Number of Respondents:* 11.

*Estimated Time per Respondent:* 1 hour.

*Estimated Total Annual Burden Hours:* 11.

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

*OMB Number:* 1545–1896.

*Form Number:* Form 13551.

*Abstract:* New and current Acceptance Agents use Form 13551 to apply to participate in the IRS Acceptance Agent Program or renew their participation in the program. Acceptance Agents are individuals or entities that have entered into formal agreements with the IRS that permit them to assist alien individuals and other foreign persons with obtaining Tax Identification Numbers (TIN).

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

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

*Affected Public:* Individuals and households, Businesses or other for-profit organizations, not-for-profit institutions, and Federal, state, local or tribal government.

*Estimated Number of Responses:* 4,422.

*Estimated Time per Respondent:* 30 minutes.

*Estimated Total Annual Burden Hours:* 2,211.

*16. Title:* Entry of Taxable Fuel.

*OMB Number:* 1545–1897.

*Regulation Project Number:* REG–120616–03 (T.D. 9346).

*Abstract:* 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”.

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

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

*Affected Public:* Individuals, business or other for-profit organizations, not-for-profit institutions, and Federal, state, local or tribal governments.

*Estimated Number of Respondents:* 225.

*Estimated Number of Responses:* 1,125 hours.

*Estimated Time per Response:* 15 minutes.

*Estimated Total Annual Burden Hours:* 281 hours.

*17. Title:* Modification of Notice 2005–04; Biodiesel and Aviation-Grade Kerosene.

*OMB Number:* 1545–1915.

*Notice Number:* Notice 2005–62.

*Abstract:* 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.

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

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

*Affected Public:* Business or other for-profit organizations, not-for-profit institutions, farms, Federal, state, local or tribal governments.

*Estimated Number of Responses:* 157,963.

*Estimated Time per Respondent:* 30 minutes.

*Estimated Total Annual Burden Hours:* 76,190.

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

*OMB Number:* 1545–2044.

*Revenue Procedure Number:* 2015–40.

*Abstract:* Taxpayers who believe that the actions of the United States, a treaty country, 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.

*Current Actions:* There are no changes being made to the revenue procedure at this time.

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

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

*Estimated Number of Respondents:* 280.

*Estimated Time Per Respondent:* 30 minutes.

*Estimated Total Annual Burden Hours:* 8,400.

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

*OMB Number:* 1545–2098.

*Regulation Project Number:* Rev. Proc. 2008–27.

*Abstract:* 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.

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

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

*Affected Public:* Businesses and other for-profit organizations, Farms.

*Estimated Number of Respondents:* 250.

*Estimated Time per Response:* 4 hours.

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

20. *Title:* Discharge from or Subordination of Federal Lax Lien.

*OMB Number:* 1545–2174.

*Form Number:* Forms 14134 and 14135.

*Abstract:* Form 14134 is used to apply for a Certificate of Subordination under Internal Revenue Code (IRC) sections 6325(d)(1) and 6325(d)(2) to allow a named creditor to move their junior creditor position ahead of the United States' position for the property named in the certificate.

Form 14135 is used to apply for a Certificate of Discharge under IRC section 6325(b) to remove the United States' lien from the property named in the certificate.

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

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

*Affected Public:* Individuals or households, Business or other for-profit, Not-for-profit institutions, Farms, Federal Government, State, Local, or Tribal Government.

*Estimated Number of Responses:* 10,362.

*Estimated Time per Respondent:* 2 hours, 11 minutes.

*Estimated Total Annual Burden Hours:* 22,665.

21. *Title:* Affordable Care Act Notice of Rescissions.

*OMB Number:* 1545–2180.

*Regulation Project Numbers:* TD 9744.

*Abstract:* This document contains final regulations regarding grandfathered health plans, preexisting condition exclusions, lifetime and annual dollar limits on benefits, rescissions,

coverage of dependent children to age 26, internal claims and appeal and external review processes, and patient protections under the Affordable Care Act.

*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 organizations.

*Estimated Number of Respondents:* 1,533.

*Estimated Time per Respondent:* 1 minute.

*Estimated Total Annual Burden Hours:* 20 hours.

22. *Title:* PTIN Supplemental Application for Foreign Persons Without a Social Security Number.

*OMB Number:* 1545–2189.

*Form Number:* 8946.

*Abstract:* 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.

*Current Actions:* There were editorial edits made to the internal only box of form 8946.

However, these edits did not affect the burden estimates.

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

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

*Estimated Number of Respondents:* 4,466.

*Estimated Time per Respondent:* 5.27 hrs.

*Estimated Total Annual Burden Hours:* 23,536.

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

*OMB Number:* 1545–2199.

*Form Number:* 15597.

*Abstract:* 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” publicly 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.

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

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

*Affected Public:* Individuals or households, Business or other for-profit groups, Not-for-profit institutions, Farms, Federal Government, State, Local, or Tribal Governments.

*Estimated Number of Responses:* 150.

*Estimated Time per Respondent:* 4 hours.

*Estimated Total Annual Burden Hours:* 613.

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

*OMB Number:* 1545–2263.

*Form Project Number:* Form W–14.

*Abstract:* Form W–14 is completed by foreign contracting parties and is used to claim an exemption from withholding, in whole or in part, from the 2% tax imposed by section 5000C. Section 5000C imposes a 2% tax on the gross amount of specified Federal procurement payments that foreign persons receive pursuant to certain contracts with the U.S. Government.

Form W-14 is completed by foreign contracting parties and is used to claim an exemption from withholding, in whole or in part, from the 2% tax. Form W-14 is provided to the government department or agency that is a party to the contract.

*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:* Individuals or households, Federal Government.

*Estimated Number of Responses:* 2,000.

*Estimated Time per Respondent:* 5 hrs., 55 min.

*Estimated Total Annual Burden Hours:* 11,840.

25. *Title:* Application for Security Summit Membership.

*OMB Number:* 1545-2295.

*Form Number:* Form 15320.

*Abstract:* The IRS has joined with representatives of the software industry, tax preparation firms, payroll and tax financial product processors and state tax administrators to combat identity theft refund fraud to protect the nation's taxpayers. The Security Summit consists of IRS, state tax agencies and the tax community, including tax preparation firms, software developers, payroll and tax financial product processors, tax professional organizations and financial institutions. Applicants use Form 15320 to apply for membership.

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

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

*Affected Public:* State, Local, and Tribal Governments, and business or other for-profit organizations.

*Estimated Number of Responses:* 62.

*Estimated Time per Respondent:* 5 minutes.

*Estimated Total Annual Burden Hours:* 5.

26. *Title:* Wage and Investment Strategies and Solutions Behavioral Laboratory Customer

Surveys and Support.

*OMB Number:* 1545–2274.

*Regulatory Number:* N/A.

*Abstract:* As outlined in the Internal Revenue Service (IRS) Strategic Plan, the Agency is working towards allocating IRS resources strategically to address the evolving scope and increasing complexity of tax administration. In order to do this, IRS must realize their operational efficiencies and effectively manage costs by improving enterprise-wide resource allocation and streamlining processes using feedback from various behavioral research techniques. To assist the Agency is accomplishing the goal outlined in the Strategic Plan, the Wage and Investment Division continuously maintains a “customer-first” focus through routinely soliciting information concerning the needs and characteristics of its customers and implementing programs based on the information received. W&I Strategies and Solutions (WISS), is developing the implementation of a Behavioral Laboratory to identify, plan and deliver business improvement processes that support fulfillment of the IRS strategic goals. The collection of information through the Behavioral Laboratory is necessary to enable the Agency to garner customer and stakeholder feedback in an efficient, timely manner, in accordance with the commitment to improving taxpayer service delivery. Improving agency programs requires ongoing assessment of service delivery. WISS, through the Behavioral Laboratory, will collect, analyze, and interpret information gathered through this generic clearance to identify strengths and weaknesses of current services and make improvements in service delivery based on feedback provided by taxpayers and employees of the Internal Revenue Service.

*Current Actions:* The IRS will be revising and replacing various surveys. The survey scope is expanded to include burden for surveys associated with all taxpayer segments. This effort represents a continuation of the IRS's strategy to gather taxpayer burden data for all types of tax returns and information reporting documents in order to support Wage and Investment's OMB

Improvement Strategy to transition burden estimates for all taxpayers to the preferred RAAS burden estimation methodology. These surveys will allow RAAS to update and validate the IRS Taxpayer Burden Model which will be used to provide estimates for consolidated taxpayer segments, like what is currently done for OMB numbers 1545–0074, 1545–0123, and 1545–0047.

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

*Affected Public:* Individual, Business, or other for-profit organizations.

*Estimated Number of Respondents:* 150,000.

*Estimated Time per Respondent:* 1 hour.

*Estimated Total Annual Burden Hours:* 150,000 hours.

27. *Title:* Clean Hydrogen Production Credit.

*OMB Number:* 1545–New.

*Form Project Number:* Form 7210.

*Abstract:* Section 13204 of the Inflation Reduction Act of 2022 (IRA 2022), Public Law 117–169, created the new clean hydrogen production credit in new Internal Revenue Code section 45V. For 2023 and subsequent years, new Form 7210 will be used to claim the credit. The clean hydrogen production credit provides a per-kilogram (kg) credit for qualified clean hydrogen produced at a qualified clean hydrogen facility. This form is attached to 2023 tax returns.

*Current Actions:* This is a request for new OMB approval.

*Type of Review:* New Form.

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

*Estimated Number of Responses:* 50.

*Estimated Time per Respondent:* 5.47 hours.

*Estimated Total Annual Burden Hours:* 274.

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

**Melody Braswell,**

*Treasury PRA Clearance Officer.*

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