



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. 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:* Power of Attorney and Declaration of Representative.

OMB Number: 1545-0150.

Form Number: 2848 and 2848 (SP).

Abstract: Form 2848 or Form 2848 (SP) is issued to authorize someone to act for the taxpayer in tax matters. It grants all powers that the taxpayer has except signing a return and cashing refund

checks. The information on the form is used to identify representatives and to ensure that confidential information is not divulged to unauthorized persons.

Current Actions: There are no changes being made to the forms at this time, however the estimated number of responses were reduced based on the current filing data.

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 farms.

Form 2848

Estimated Number of Respondents: 378,087.

Estimated Time per Respondent: 1.99 hours.

Estimated Total Annual Burden Hours: 752,393 hours.

Form 2848 (SP)

Estimated Number of Respondents: 80,000.

Estimated Time per Respondent: 2.26 hours.

Estimated Total Annual Burden Hours: 180,800 hours.

2. *Title:* Sale of Residence from Qualified Personal Residence Trust.

OMB Number: 1545–1485.

Form Project Number: TD 8743.

Abstract: 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.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals and households.

Estimated Number of Responses: 300.

Estimated Time per Respondent: 2 Hrs., 5 Min.

Estimated Total Annual Burden Hours: 625.

3. *Title:* Pre-Approved Plans Program.

OMB Number: 1545–1674.

Revenue Procedure: 2023–37

Abstract: Revenue Procedure 2023–37, and its successors, set forth the procedures of the IRS for issuing opinion letters confirming that the form of a provider's plan satisfies the qualification requirements under the Internal Revenue Code. The OMB approval for 1545–1674 is only covering the third-party disclosures and recordkeeping requirements.

Current Actions: There are no changes being made to the revenue procedure or burden 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, and state, local, or tribal governments.

Revenue Procedure 2023–07, Section 9.02(8) and 9.06(6)

Estimated Number of Respondents: 350,356.

Estimated Time per Response: 1 hour.

Estimated Annual Burden Hours: 350,356 hours.

Revenue Procedure 2023–07, Sections 6.04, 13.01 and 23

Estimated Number of Respondents: 1,556.

Estimated Time per Response: 160 hours.

Estimated Annual Burden Hours: 248,960 hours.

4. *Title:* Election Out of GST Deemed Allocations.

OMB Number: 1545–1892.

Regulation Project Number: TD 9208.

Abstract: This information is required by the IRS for taxpayers who elect to have the automatic allocation rules not apply to the current transfer and/or to future transfers to the trust or to terminate such election. This information is also required by the IRS for taxpayers who elect to treat trusts described in section 2632(c)(3)(B)(i) through (vi) as GST trusts or to terminate such election. This information will be used to identify the trusts to which the election or termination of election will apply.

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: Individuals or households.

Estimated Number of Respondents: 25,000.

Estimated Time per Respondent: 30 minutes.

Estimated Total Annual Burden Hours: 12,500.

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

OMB Number: 1545-1921.

Regulation Project Number: Form 12114.

Abstract: This form is used by recruitment personnel of the Covington Host Site. This form 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.

Current Actions: There are no changes to the burden previously approved by OMB. This submission is for renewal purposes.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households.

Estimated Number of Respondents: 24,813.

Estimated Time Per Respondent: 15 min.

Estimated Total Annual Burden Hours: 6,203.

6. *Title:* Preparer Hardship Waiver Request and Preparer Explanation for Not Filing Electronically.

OMB Number: 1545–2200.

Form Number(s): 8944 and 8948.

Abstract: A tax preparer uses Form 8944 to request a waiver from the requirement to file tax returns on magnetic media when the filing of tax returns on magnetic media would cause a hardship. A specified tax return preparer uses Form 8948 to explain which exception applies when a covered return is prepared and filed on paper.

Current Actions: There are no changes being made to the forms or burden at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Form 8944

Estimated Number of Respondents: 90,000.

Estimated Number of Responses: 90,000.

Estimated Time per Response: 1 hour.

Estimated Annual Burden Hours: 719,100 hours.

Form 8948

Estimated Number of Respondents: 180,000.

Estimated Number of Responses: 740,500.

Estimated Time per Response: 160 hours.

Estimated Annual Burden Hours: 1,473,595 hours.

7. *Title:* Longevity Annuity Contracts.

OMB Number: 1545–2234.

Form Number: Form 1098–Q and TD 9673.

Abstract: This collection covers final regulations relating to the use of longevity annuity contracts in tax qualified defined contribution plans under section 401(a) of the Internal Revenue Code (Code), section 403(b) plans, individual retirement annuities and accounts (IRAs) under section 408, and eligible governmental plans under section 457(b).

Form 1098–Q is used to comply with the reporting requirements under TD 9673. Any person who issues a contract intended to be a QLAC that is purchased or held under any plan, annuity, or account described in section 401(a), 403(a), 403(b), 408 (other than a Roth IRA) or eligible governmental plan under section 457(b), must file Form 1098–Q.

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, individuals, not-for-profit institutions, individuals, or households.

Estimated Number of Respondents: 150.

Estimated Time per Respondent: 8 mins.

Estimated Total Annual Burden Hours: 28,529.

8. *Title:* Certified Professional Employer Organization (CPEO) Forms.

OMB Number: 1545–2266.

Form Name: Identity Verification Application, Responsible Individual Personal Attestation (RIPA), Certified Professional Employer Organization Application, Form 14751, and Form 8973.

Regulation Project Number: TD 9860.

Abstract: 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 is used by the 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. The Identity Verification Application, Responsible Individual Personal Attestation (RIPA), Certified Professional Employer Organization Application, 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.

Current Actions: There are changes to the existing collection. Form 14737 and Form 14737–A have been replaced by the CPEO online system.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit organizations & Individuals.

Identity Verification Application:

Estimated Number of Respondents: 565.

Estimated Time per Respondent: 15 minutes.

Estimated Total Annual Burden Hours: 5,141.

Responsible Individual Personal Attestation (RIPA):

Estimated Number of Respondents: 565.

Estimated Time per Respondent: 40 hours.

Estimated Total Annual Burden Hours: 22,600.

Certified Professional Employer Organization Application:

Estimated Number of Respondents: 120.

Estimated Time per Respondent: 77 hours, 45 minutes.

Estimated Total Annual Burden Hours: 9,330.

Form 14751:

Estimated Number of Respondents: 170.

Estimated Time per Respondent: 2 hours.

Estimated Total Annual Burden Hours: 340.

Form 8973:

Estimated Number of Respondents: 41,350.

Estimated Time per Respondent: 1.5 hours.

Estimated Total Annual Burden Hours: 62,025.

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

Melody Braswell,

Treasury PRA Clearance Officer.

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