



DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Collection Activities; Requesting Comments on Relief for Service in Combat Zone and for Presidentially Declared Disaster

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the public and other Federal agencies to take this opportunity to comment on the continuing information collections, as required by the Paperwork Reduction Act of 1995. Currently, the IRS is soliciting comments concerning the postponement of certain acts by reason of service in a combat zone or relating to postponement of certain tax-related deadlines by reason of a Presidentially declared disaster.

DATES: Written comments should be received on or before **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION OF THIS DOCUMENT IN THE FEDERAL REGISTER]** to be assured of consideration.

ADDRESSES: Direct all written comments to Andrea Garcia, Internal Revenue Service, room 6526, 1111 Constitution Avenue NW, Washington, DC 20224 or by email to pra.comments@irs.gov. Please include the OMB Control Number 1545-2286 or TD 8911, TD 9443, and Form 15109 in the Subject line.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the forms should be directed to LaNita Van Dyke, at (202) 317-6009 or Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington DC 20224, or through the internet, at LanitaVanDyke@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Relief for Service in Combat Zone and for Presidentially Declared Disaster.

OMB Number: 1545-2286.

Regulation Project Number: TD 8911, TD 9443, Form 15109.

Abstract: This collection covers the rules under section 7508 of the Internal Revenue Code (IRC), relating to postponement of certain acts by reason of service in a combat zone, and IRC section 7508A, relating to postponement of certain tax-related deadlines by reason of a Presidentially declared disaster. Form 15109 helps the U.S. Armed Forces members and support personnel to request tax deferment benefits while working in a qualified combat zone, contingency operation, or hazardous duty station.

Current Actions: There are no changes in 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: 20,000

Estimated Time Per Respondent: 20 minutes.

Estimated Total Annual Burden Hours: 6,600

The following paragraph applies to all the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number.

Books or records relating to a collection of information must be retained if their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Desired Focus of Comments: The Internal Revenue Service (IRS) is particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information

will have practical utility;

- Evaluate the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used;
- Enhance the quality, utility, and clarity of the information to be collected; and
- Minimize the burden of the collection of information on those who are to respond, including using appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., by permitting electronic submissions of responses.

Comments submitted in response to this notice will be summarized and/or included in the ICR for OMB approval of the extension of the information collection; they will also become a matter of public record.

Approved: March 24, 2025.

Molly J. Stasko,

Senior Tax Analyst.

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