



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:* Application for Employer Identification Number.

OMB Number: 1545-0003.

Document Number: Forms SS- and SS-4 (SP).

Abstract: Taxpayers who are required to have an identification number for use on any return, statement, or other document must prepare and file Form SS-4 or Form SS-4 (SP) to obtain a

number. The information is used by the Internal Revenue Service and the Social Security Administration in tax administration and by the Bureau of the Census for business statistics.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, individuals or households, not-for-profit institutions, farms, Federal Government, and State, local or Tribal governments.

Estimated Number of Respondents: 7,953,950.

Estimated Time per Respondent: 8 hours.

Estimated Total Annual Burden Hours: 69,358,445.

2. *Title:* Application for Exemption from Social Security and Medicare Taxes and Waiver of Benefits.

OMB Number: 1545-0064.

Document Number: Form 4029.

Abstract: Form 4029 is used by members of recognized religious groups to apply for exemption from social security and Medicare taxes under Internal Revenue Code sections 1402(g) and 3127. The information is used to approve or deny exemption from social security and Medicare taxes.

Current Actions: There are no changes to the form. However, updates in the estimated number of annual responses will decrease the burden previously approved by 343 hours.

Type of Review: Revision of a currently approved collection.

Affected Public: Individuals or households.

Estimated Number of Respondents: 3,414.

Estimated Time per Respondent: 60 min.

Estimated Total Annual Burden Hours: 3,449.

3. *Title:* Certain Government Payments.

OMB Number: 1545-0120.

Form Number: 1099-G.

Abstract: Form 1099-G is used to report government payments such as unemployment compensation, state and local income tax refunds, credits, or offsets, reemployment trade adjustment assistance (RTAA) payments, taxable grants, agricultural payments, or for payments received on a Commodity Credit Corporation (CCC) loan.

Current Actions: There are no changes to the existing collection. However, the estimated number of responses has been updated based on current filing data.

Type of Review: Extension of a currently approved collection.

Affected Public: Federal, State, local or Tribal governments.

Estimated Number of Responses: 83,436,800.

Estimated Time per Response: 18 minutes.

Estimated Total Annual Burden Hours: 25,031,040.

4. *Title:* Certain Gambling Winnings.

OMB Number: 1545-0238.

Form Number: Form W-2G.

Abstract: Internal Revenue Code sections 6041, 3402(q), and 3406 require payers of certain gambling winnings to withhold tax and to report the winnings to the IRS. The IRS uses the information to verify compliance with the reporting rules and to verify that the winnings are properly reported on the recipient's tax return.

Current Actions: There are changes to the existing collection to update the number of responses per the projected filings from Publication 6961.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, individuals or households, and not-for-profit institutions, and state, local or tribal governments.

Estimated Number of Responses: 31,114,200.

Estimated Time per Respondent: 24 minutes.

Estimated Total Annual Burden Hours: 12,445,680.

5. *Title:* Information Returns (IR) Application for Transmitter Control Code (TCC).

OMB Number: 1545-0387.

Publication Number: 5911.

Abstract: The IR Application for TCC is used to request authorization to participate in electronic filing of Information Returns through the Filing of Information Returns Electronically (FIRE) System. Approved applicants will be assigned a Transmitter Control Code (TCC), which is a 5-digit alpha numeric code that identifies the business transmitting the electronic returns.

Publication 5911 provides a tutorial of the application and includes information about who can apply and how to use the application.

Current Actions: The IRS has obsoleted the Form 4419 and now collects the information via the IR Application for TCC.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit organizations, non-profit institutions, and Federal, State, local, or tribal governments.

Estimated Number of Respondents: 34,808.

Estimated Time per Respondent: 20 minutes.

Estimated Total Annual Burden Hours: 11,487.

6. *Title:* Request for a Copy of Exempt or Political Organization IRS Form, Application, or Letter.

OMB Number: 1545-0495.

Form Number(s): 4506-A and 4506-B.

Abstract: Internal Revenue Code section 6104 states that if an organization described in section 501(c) or (d) is exempt from taxation under section 501(a) for any taxable year, the application for exemption is open for public inspection. This includes all supporting statements, any letter or other documents issued by the IRS concerning the application, and certain annual returns of the

organization. Form 4506-A, Request for Public Inspection or Copy of Exempt or Political Organization IRS Form and Form 4506-B, Request for a Copy of Exempt Organization IRS Application or Letter, is used to request public inspection or a copy of these forms.

Current Actions: There are no changes to the forms, however, the agency has updated the estimated number of respondents based on the most recent filing data. The agency estimates 8,000 more respondents for a total of 27,000 respondents, increasing overall burden by 6,790 (19,400 hours to 26,190 hours). However, the estimated time per response remains the same at 58 minutes as there have been no changes to the forms.

Type of Review: Extension of a currently approved collection.

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

Estimated Number of Respondents: 27,000.

Estimated Time per Response: 58 minutes.

Estimated Total Annual Burden Hours: 26,190 hours.

7. *Title:* Excise Tax on Greenmail.

OMB Number: 1545-1049.

Regulation Project Number: TD 8379.

Form Number: 8725.

Abstract: Treasury Decision (TD) 8379 provide rules relating to the manner and method of reporting and paying the nondeductible 50 percent excise tax imposed by section 5881 of the Internal Revenue Code with respect to the receipt of greenmail. The reporting requirements will be used to verify that the excise tax imposed under section 5881 is properly reported and timely paid. Form 8725 is used by persons who receive “greenmail” to compute and pay the excise tax on greenmail imposed under Internal Revenue Code section 5881. IRS uses the information to verify that the correct amount of tax has been reported.

Current Actions: There is no change to these existing collection requirements.

Type of Review: Extension of a currently approved collection.

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

Estimated Number of Responses: 12.

Estimated Time per Response: 7 hours, 37 minutes.

Estimated Total Annual Burden Hours: 92.

8. *Title:* Tax treatment of salvage and reinsurance yearly disclosure to state insurance regulatory agencies.

OMB Number: 1545-1227.

Regulation Project Number: TD 8390.

Abstract: Section 1.832-4(d)(2)(i)(A) and (B) allows a nonlife insurance company to increase unpaid losses on a yearly basis by the amount of estimated salvage recoverable if the company discloses this to the state insurance regulatory authority.

Current Actions: There is no change to the burden previously approved.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 2,500.

Estimated Time per Respondent: 2 hours.

Estimated Total Annual Burden Hours: 5,000.

9. *Title:* Limitations on Passive Activity Losses and Credits.

OMB Number: 1545-1244.

Regulation Project Number: TD 9013.

Abstract: Regulation section 1.469-7(g) permits entities to elect to avoid application of section 1.469-7 in the event the passthrough entity chooses to not have the income from lending transactions with owners of interests in the entity recharacterized as passive activity gross income. The IRS will use this information to determine whether the entity has made a proper

timely election and to determine that taxpayers are complying with the election in the taxable year of the election and subsequent taxable years.

Current Actions: There is no change to the regulation or paperwork burden previously approved by OMB.

Type of Review: Extension of a currently approved collection.

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

Estimated Number of Respondents: 1,000.

Estimated Time per Respondent: 6 minutes.

Estimated Total Annual Burden Hours: 100.

10. Title: Qualified Electric Vehicle Credit.

OMB Number: 1545-1374.

Form Number: 8834.

Abstract: Form 8834 is used to claim any qualified electric vehicle passive activity credit allowed for the current tax year. The IRS uses the information on the form to determine that the credit is allowable and has been properly computed.

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

Type of Review: Extension of a currently approved collection.

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

Estimated Number of Respondents: 3,136.

Estimated Time per Response: 4 hours, 47 min.

Estimated Total Annual Burden Hours: 15,022 hours.

11. Title: Electronic Federal Tax Payment System (EFTPS).

OMB Number: 1545-1467.

Form Number: Forms 9779, 9783, and 14781.

Abstract: These forms are used by business and individual taxpayers to enroll in the Electronic Federal Tax Payment System (EFTPS). EFTPS is an electronic remittance processing system the Service uses to accept electronically transmitted Federal tax payments. EFTPS (1) establishes and maintains a taxpayer data base which includes entity information from the taxpayers or their banks, (2) initiates the transfer of the tax payment amount from the taxpayer's bank account, (3) validates the entity information and selected elements for each taxpayer, and (4) electronically transmits taxpayer payment data to the IRS.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals, business or other for-profit organizations, and State, local or Tribal governments.

Estimated Number of Respondents: 2,825,000.

Estimated Time per Responses: 10 minutes.

Estimated Total Annual Burden Hours: 480,332.

12. *Title:* Mark to Market Election for Commodities Dealers and Securities and Commodities Traders.

OMB Number: 1545-1641.

Revenue Procedure Number: 99-17 (modified by Revenue Procedure 99-49).

Abstract: The revenue procedure prescribes the time and manner for dealers in commodities and traders in securities or commodities to elect to use the mark-to-market method of accounting under Sec. 475(e) or (f) of the Internal Revenue Code. The collections of information of this revenue procedure are required by the IRS in order to facilitate monitoring taxpayers changing accounting methods resulting from making the elections under Sec. 475(e) or (f).

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

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 1,000.

Estimated Time per Respondent: 30 mins.

Estimated Total Annual Burden Hours: 500.

13. Title: Combined Information Reporting.

OMB Number: 1545-1667.

Regulation Project Number: Revenue Procedure 99-50.

Abstract: Revenue Procedure 99-50 permits combined information reporting by a successor business entity (*i.e.*, a corporation, partnership, or sole proprietorship) in certain situations following a merger or an acquisition. Combined information reporting may be elected by a successor with respect to certain Forms 1042-S and all forms in series 1098, 1099, and 5498. The procedures also apply to Forms 1097, 3921, 3922, and W-2G. The successor must file a statement with the IRS indicating what forms are being filed on a combined basis.

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

Type of Review: Extension of a currently approved collection.

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

Estimated Number of Responses: 6,000.

Estimated Time per Respondent: 5 minutes.

Estimated Total Annual Burden Hours: 575.

14. Title: Qualified Severance.

OMB Number: 1545-1902.

Document Number: TD 9348, TD 9421.

Abstract: TD 9438 contains final regulations providing guidance regarding the qualified severance of a trust for generation-skipping transfer (GST) tax purposes under section 2642(a)(3) of the Internal Revenue Code (Code), which was added to the Code by the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA). TD 9421 contains final regulations providing guidance regarding the GST tax consequences of the severance of a trust in a manner

that is effective under state law, but that does not meet the requirements of a qualified severance under section 2642(a)(3) of the Code.

Current Actions: There is no change in the collections of information previously approved by OMB. However, IRS is requesting updates to properly account for both burdens addressed in TD 9348 and TD 9421. This request is to extend the current approval for another 3 years.

Type of Review: Revision of a currently approved collection.

Affected Public: Individuals or households.

Estimated Number of Respondents: 700.

Estimated Time per Respondent: 2 hrs., 1 min.

Estimated Total Annual Burden Hours: 1,402.

15. *Title:* Claim for Refund of Excise Taxes.

OMB Number: 1545-1420.

Form Number: Form 8849 and Schedules 1, 2, 3, 5, 6, and 8.

Abstract: IRC sections 6402, 6404, 6511 and sections 301.6402-2, 301.6404-1, and 301.6404-3 of the regulations allow for refunds of taxes (except income taxes) or refund, abatement, or credit of interest, penalties, and additions to tax in the event of errors or certain actions by IRS.

Taxpayers use Form 8849 to claim refunds of excise taxes.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, individuals or households, and not-for-profit institutions, farms, and Federal, State, local or tribal governments.

Estimated Number of Responses: 111,147.

Estimated Time per Respondent: 8 hours, 31 minutes.

Estimated Total Annual Burden Hours: 946,827.

16. *Title:* Branded Prescription Drugs.

OMB Number: 1545-2209.

Regulation Number: REG-112805-10, (TD 9544).

Abstract: TD 9544 contains regulations that provide guidance on the annual fee imposed on covered entities engaged in the business of manufacturing or importing branded prescription drugs.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profit organizations.

Estimated Number of Respondents: 45.

Estimated Time per Respondent: 40 hrs.

Estimated Total Annual Burden Hours: 1,800.

17. Title: Failure of Employer to Make Comparable Health Savings Account Contributions.

OMB Number: 1545-2146.

Document Number: Form 8928.

Abstract: Under section 4980G, an excise tax is imposed on an employer that fails to make comparable contributions to the HSAs of its employees. Form 8928 is used to report payment of excise taxes by employers and group plans under Code sections 4980B, 4980D, 4980F and 4980G.

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

Type of Review: Extension of a currently approved collection.

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

Estimated Number of Respondents: 68.

Estimated Time per Respondent: 23 hrs., 29 min.

Estimated Total Annual Burden Hours: 1,597.

18. *Title:* Application for Automatic Extension of Time To File Form 709 or Form 709-NA and/or Payment of Gift/Generation-Skipping Transfer Tax.

OMB Number: 1545-1913.

Form Number: Form 8892.

Abstract: Form 8892 was created to serve a dual purpose. First, the form enables the taxpayers to request an automatic 6-month extension of time to file Form 709 or Form 709-NA when they are not filing an individual income tax extension using Form 4868. Second, to make a payment of gift tax when you're applying for an extension of time to file Form 709 or 709-NA (including payment of any generation-skipping transfer (GST) tax from Form 709 or 709-NA).

Current Actions: The title of the form is changing. There are no changes to the response time for completing the form. The IRS is adjusting the burden estimates to increase the number of potential respondents to 300.

Type of Review: Revision of a currently approved collection.

Affected Public: Individuals or households.

Estimated Number of Respondents: 300.

Estimated Time per Respondent: 46 minutes.

Estimated Total Annual Burden Hours: 229.

19. *Title:* Reporting of suspected tax law violations.

OMB Number: 1545-1960.

Document Number: Form 3949-A.

Abstract: Form 3949-A is used by certain taxpayer/investors wishing to report alleged tax violations. The form has been designed to capture the essential information needed by IRS for an initial evaluation of the report. Submission of the information included on the form is entirely voluntary.

Current Actions: There is no change in the burden previously approved by OMB. This request is to extend the current approval for another 3 years.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households.

Estimated Number of Respondents: 215,000.

Estimated Time per Respondent: 15 min.

Estimated Total Annual Burden Hours: 53,750.

20. *Title:* Section 9100 Relief for 338 Elections.

OMB Number: 1545-1820.

Revenue Procedure Number: 2003-33.

Abstract: Revenue Procedure 2003-33 provides qualifying taxpayers with an extension of time pursuant to § 301.9100-3 of the Procedure and Administration Regulations to file an election described in § 338(a) or § 338(h)(10) of the Internal Revenue Code to treat the purchase of the stock of a corporation as an asset acquisition.

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

Type of Review: Extension of a currently approved collection.

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

Estimated Number of Responses: 60.

Estimated Time per Respondent: 5 hours.

Estimated Total Annual Burden Hours: 300.

21. *Title:* Repayment of a buyout prior to re-employment with the Federal Government.

OMB Number: 1545-1920.

Form Number: Forms 12311.

Abstract: This form requests applicants to certify if they ever worked for the Federal Government and if they received a Buyout within the last 5 years. This is to ensure that applicants who meet the criteria are counseled that they are required to pay back the entire Buyout prior to entering on duty with the IRS.

Current Actions: There is no change to the burden previously approved.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Number of Responses: 6,624.

Estimated Time per Respondent: 5 min.

Estimated Total Annual Burden Hours: 530.

22. *Title:* Special Rules for Single-Employer Defined Benefit Pension Plans (TD 9467) and Election of Alternative Minimum Funding Standards for Community Newspaper Plans (Notice 2020-60).

OMB Number: 1545-2095.

Regulation and Notice Number: REG-139236-07 (TD 9467) and Notice 2020-60.

Abstract: REG-139236-07 (TD 9467): The information required under section 1.430(f)-1(f) is required in order for plan sponsors to make elections regarding a plan's credit balances upon occasion. The information required under section 1.430(h)(2)-1(e) is required in order for a plan sponsor to make an election to use an alternative interest rate for purposes of determining a plan's funding obligations under section 1.430(h)(2)-1. The information required under sections 1.436-1(f) and 1.436-1(h) is required in order for a qualified defined benefit plan's enrolled actuary to provide a timely certification of the plan's adjusted funding target attainment percentage (AFTAP) for each plan year to avoid certain benefit restrictions.

Notice 2020-60 (Election of Alternative Minimum Funding Standards for Community Newspaper Plans): Section 115(a) of the Setting Every Community Up for Retirement Enhancement Act of 2019 (SECURE Act), Division O of the Further Consolidated Appropriations Act, 2020, Pub. L. 116-94, under section 430(m) to the Code permit the plan sponsor of a community newspaper plan under which no participant has had an increase in accrued benefit after December 31, 2017 to elect to have alternative minimum funding standards apply to the plan in lieu of the minimum funding requirements that would otherwise apply under section 430. Pursuant to section 430(m)(2), any election under section 430(m) will be made at

such time and in such manner as prescribed by the Secretary, and once an election is made with respect to a plan year, it will apply to all subsequent plan years unless revoked with the consent of the Secretary. Notice 2020-60 provides guidance regarding this election.

Current Actions: There are changes to the collection and paperwork burden previously approved by OMB. The election under Internal Revenue Code section 3608(b) of the CARES Act (Notice 2020-61) is no longer relevant. It is an election to treat a DB plan's adjusted funding target attainment percentage (AFTAP) for the last plan year ending before January 1, 2020 as the AFTAP for plan years that include calendar year 2020. The election under Notice 2021-48 was for extended amortization bases to apply the extended amortization period for shortfall amortization bases for plan years beginning after December 31, 2018, December 31, 2019, or December 31, 2020. This extended period now applies for all DB plans. The election was available on a temporary basis and is no longer available. The agency has changed the estimated number of respondents from 20 to 2 as it is expected that any community newspaper plan sponsor that wanted to make this election have made it already, and the plan sponsors that are eligible for this election would be very small. REG-139236-07 (TD 9467), remains the same with the same estimates as previously approved by OMB.

Type of Review: Revision of a currently approved collection.

Affected Public: Individuals or households, and businesses or other for-profit organizations, not-for-profit, institutions, farms, and Federal, State, local or Tribal governments.

TD 9467

Estimated Number of Respondents: 80,002.

Estimated Time per Respondent: 4.5 hrs.

Estimated Total Annual Burden Hours: 120,008.

Notice 2020-60

Estimated Number of Respondents: 2.

Estimated Time per Respondent: 4 hr.

Estimated Total Annual Burden Hours: 80.

23. Title: Amortization of Intangible Property.

OMB Number: 1545-1671.

Regulation Project Number: TD 8865 (REG-209709-94).

Abstract: These regulations apply to property acquired after January 25, 2000. Regulations to implement section 197(e)(4)(D) are applicable August 11, 1993, for property acquired after August 10, 1993 (or July 26, 1991, for property acquired after July 25, 1991, if a valid retroactive election has been made under § 1.197-1).

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

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 500.

Estimated Time per Respondent: 3 hours.

Estimated Total Annual Burden Hours: 1,500.

24. Title: Interest Rates and Appropriate Foreign Loss Payment Patterns for Determining the Qualified Insurance Income of Certain Controlled Corporations under Section 954(i).

OMB Number: 1545-1799.

Regulation/Project Number: Notice 2002-69.

Abstract: Notice 2002-69 (2002-43 I.R.B. 730) published October 28, 2002, provides interim guidance for determining the interest rates and appropriate foreign loss payment patterns to be used by controlled foreign corporations in calculating their qualified insurance income under section 954(i) of the Internal Revenue Code. Taxpayers may rely on the guidance in this notice until regulations or other guidance are published.

Current Actions: There is no change to the burden previously approved.

Type of Review: Extension of a currently approved collection.

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

Estimated Number of Responses: 300.

Estimated Time per Respondent: 1 hour.

Estimated Total Annual Burden Hours: 300.

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

Melody Braswell,

Treasury PRA Clearance Officer.

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