



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:* Notice Concerning Fiduciary Relationship and Notice Concerning Fiduciary Relationship of Financial Institution.

OMB Number: 1545-0013.

Form Number: 56 and 56-F.

Abstract: Form 56 is used to notify the IRS of the creation or termination of a fiduciary relationship under Internal Revenue Code (IRC) section 6903 and provide the qualification for the fiduciary relationship under IRC section 6036. Form 56-F is used by the federal agency acting as a fiduciary in order to notify the IRS of the creation, termination, or change in status of a fiduciary relationship with a financial institution.

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, and individuals or households.

Estimated Number of Responses: 174,050.

Estimated Time per Respondent: 2 hours.

Estimated Total Annual Burden Hours: 349,786

2. *Title:* Advance Pricing and Mutual Agreement Program.

OMB Number: 1545-1503.

Document Number: Rev. Proc. 2015-41.

Abstract: The purpose of section 482 is to ensure that taxpayers clearly reflect income attributable to controlled transactions and to prevent the avoidance of taxes with respect to such transactions. Revenue Procedure 2015-41 provides guidance on the process of requesting and obtaining advance pricing agreements from the Advance Pricing and Mutual Agreement program (“APMA”). This revenue procedure also provides guidance on administration of an executed advance pricing agreement (APA).

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.

Estimated Number of Respondents: 390.

Estimated Time per Respondent: 27 hrs., 57 min.

Estimated Total Annual Burden Hours: 10,900.

3. *Title:* Rulings and determination letters.

OMB Number: 1545-1522.

Regulation Project Number: Rev. Proc. 2025-1.

Abstract: This revenue procedure explains how the Service provides advice to taxpayers on issues under the jurisdiction of the Associate Chief Counsel (Corporate), the Associate Chief Counsel (Employee Benefits, Exempt Organizations, and Employment Taxes), the Associate Chief Counsel (Financial Institutions and Products), the Associate Chief Counsel (Income Tax and Accounting), the Associate Chief Counsel (International), the Associate Chief Counsel (Passthroughs and Special Industries), and the Associate Chief Counsel (Procedure and Administration). It explains the forms of advice and the way advice is requested by taxpayers and provided by the Service.

Current Actions: The previous approval was inadvertently discontinued. This submission is being made to request OMB approval on an existing collection in use without an OMB Control Number.

Type of Review: Existing collection in use without an OMB Control Number.

Affected Public: Individuals or Households.

Estimated Number of Respondents: 3,966.

Estimated Time per Respondent: 79.70 hrs.

Estimated Total Annual Burden Hours: 316,100.

4. *Title:* Gaming Industry Tip Rate Compliance Agreement.

OMB Number: 1545-1530.

Revenue Procedure Number: 2007-32.

Abstract: The Gaming Industry Tip Compliance Agreement (GITCA) Program is designed to promote compliance by gaming industry employers and employees with the provisions of the Internal Revenue Code relating to tip income and to reduce disputes under section 3121(q). Under the GITCA Program, a gaming industry employer and the Internal Revenue Service (IRS)

work together to reach a GITCA that establishes minimum tip rates for participating tipped employees in specified occupational categories, prescribes a threshold level of participation by the employer's employees, and reduces compliance burdens for the employer and enforcement burdens for the IRS. The collections of information include the agreements, annual reports, recordkeeping requirements, and model gaming tip agreements, which are detailed within Revenue Procedure 2007-32, Exhibit 1—Gaming Industry Tip Compliance Agreement.

Current Actions: There is no change to the existing revenue procedures or burden at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit institutions.

Estimated Number of Respondents: 781.

Estimated Time per Respondent: 14 hours, 44 minutes.

Estimated Total Annual Burden Hours: 11,512 hours.

5. *Title:* Low-Income Taxpayer Clinics Grant Application Package and Guidelines.

OMB Number: 1545-1648.

Publication Number: 3319.

Abstract: Publication 3319 outlines requirements of the IRS Low-Income Taxpayer Clinics (LITC) program and provides instructions on how to apply for a LITC grant award. The IRS will review the information provided by applicants to determine whether to award grants for the Low-Income Taxpayer Clinics.

Current Actions: Form 13424-M has been revised and a new reporting Form 13424-R for the LITC Packet.

Form 13424-M incorporates some fields from the Form 13424 and eliminates a separate form. In lieu of non-competing continuation applicants filling out a separate project abstract, they will instead check a box on the form 13424-M listed “Continuation” and it will show only the required fields for completion. If an applicant needs to report a major change to their program, they will be able to designate which fields need to be modified and those that don't by checking

yes or no. This will eliminate the problems we had with the Project Abstract where the grantees would make mistakes or create errors. Form 13424-R will replace the 13424 A, B, C, K, N forms. We reduced the data points we are collecting significantly, and as a result, we anticipate that the time to complete will be reduced significantly.

Type of Review: Revision of a currently approved collection.

Affected Public: Not-for-profit institutions.

Estimated Number of Respondents: 935.

Estimated Average Time per Respondent: 2 hrs., 21 mins.

Estimated Total Annual Burden Hours: 2690.

6. *Title:* Coverdell ESA Contribution Information.

OMB Number: 1545-1815.

Form Number: 5498-ESA.

Abstract: Form 5498-ESA is used by trustees or issuers of Coverdell Education Savings accounts to report contributions and rollovers to these accounts to beneficiaries.

Current Actions: There is no change to the form, however the burden for Form 5498-ESA has decreased due to recent estimates based on the number of taxpayers filing the form.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organization.

Estimated Number of Respondents: 111,200.

Estimated Time per Respondent: 6 minutes.

Estimated Total Annual Burden Hours: 13,344.

7. *Title:* Assumption of Partner Liabilities.

OMB Number: 1545-1843.

Regulation Project Number: TD 9207, Treasury Regulation 1-752-7(e), (f), (g), (h), and (k)2.

Abstract: This document added Treasury Regulations section 1-752-7. These final regulations require a partnership to notify the partner of the satisfaction of certain liabilities described in the

regulation, providing the partner with specific information regarding the partnership's assumption of liability. The partner must attach this notification to their tax return for the year in which the loss is being claimed.

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 or individuals.

Estimated Number of Responses: 250.

Estimated Time per Respondent: 30 minutes.

Estimated Total Annual Burden Hours: 125.

8. *Title:* Safe Harbor for Valuation and Mark to Market Accounting Method for Dealers under Section 475.

OMB Control Number: 1545-1945.

Regulation Project Number: TD 9328 and TD 8700.

Abstract: The Treasury Decisions (TD) set forth an elective safe harbor that permits dealers in securities and dealers in commodities to elect to use the values of positions reported on certain financial statements as the fair market values of those positions for purposes of Section 475 of the Internal Revenue Code. This safe harbor is intended to reduce the compliance burden on taxpayers and to improve the administrability of the valuation requirement of Section 475 for the Internal Revenue Service (IRS). TD 8700 contains final regulations providing guidance to enable taxpayers to comply with the mark to market requirement applicable to dealers in securities.

Current Actions: There are no changes to these existing regulations.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Responses: 15,708.

Estimated Time per Respondent: 3 hours, 19 minutes.

Estimated Total Annual Burden Hours: 52,182.

9. *Title:* Distilled Spirits Credit.

OMB Number: 1545-1982.

Form Number: Form 8906.

Abstract: Form 8906, Distilled Spirits Credit, was developed to carry out the provisions of IRC section 5011(a). This section allows eligible wholesalers and persons subject to IRC section 5055 an income tax credit for the average cost of carrying excise tax on bottled distilled spirits. The form provides a means for the eligible taxpayer to compute the amount of credit. The burden for this information collection represents estate and trust filers and tax-exempt filers. The burden for individual filers is covered under 1545-0074, and the burden for business filers is covered under 1545-0123.

Current Actions: There is no change to the existing collection. However, the burden for individual filers and business filers is being removed to avoid duplication.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals and households, and Not-for-profit institutions.

Estimated Number of Responses: 5.

Estimated Time per Respondent: 1 hour, 52 minutes.

Estimated Total Annual Burden Hours: 9.

10. *Title:* T.D. 9304—Guidance Necessary to Facilitate Business Electronic Filing Under Section 1561, T. D. 9329—Guidance Necessary to Facilitate Business Electronic Filing and Burden Reduction, T.D. 9451—Guidance Necessary to Facilitate Business Election Filing; Finalization of Controlled Group Qualification Rules and T.D. 9759—Limitations on the Importation of Net Built-In Losses.

OMB Number: 1545-2019.

Regulation Project Numbers: TD 9304 (REG-161919-05), TD 9329 (REG134317-05), TD 9451 (REG-161919-05) and TD 9759 (REG-161948-05).

Abstract: TD 9304, regulations provide guidance to taxpayers regarding how to allocate the amounts of tax benefit items under section 1561(a) amongst the component members of a controlled group of corporations which have an apportionment plan in effect. TD 9329, contains final regulations that simplify, clarify, or eliminate reporting burdens and also eliminate regulatory impediments to the electronic filing of certain statements that taxpayers are required to include on or with their Federal income tax returns. TD 9451, provides guidance to taxpayers for determining which corporations are included in a controlled group of corporations. TD 9759, provide guidance for preventing the importation of loss when a corporation that is subject to U.S. income tax acquires loss property tax-free in certain transactions and the loss in the acquired property accrued outside the U.S. tax system by requiring the bases of the assets received to be equal to value.

Current Actions: There are no changes to these existing regulations.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 225,000.

Estimated Time per Respondent: 1 hr., 40 minutes.

Estimated Total Annual Burden Hours: 375,000.

11. Title: Election Involving the Repeal of the Bonding Requirement and Notification of Increase of Tax under § 42(j)(6).

OMB Number: 1545-2120.

Revenue Procedure Numbers: 2008-60; 2012-27.

Abstract: This revenue procedure affects taxpayers who are maintaining a surety bond or a Treasury Direct Account (TDA) to satisfy the low-income housing tax credit recapture exception in § 42(j)(6) of the Internal Revenue Code, as in effect on or before July 30, 2008. This revenue procedure provides the procedures for taxpayers to follow when making the election under

section 3004(i)(2)(B)(ii) of the Housing Assistance Tax Act of 2008 (Pub. L. 110-289) to no longer maintain a surety bond or a TDA to avoid recapture.

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 and Households, Businesses and other for-profit organizations.

Estimated Number of Respondents: 7,810.

Estimated Time per Respondent: 1 hour.

Estimated Total Annual Burden Hours: 7,810.

12. *Title:* Notice of Expatriation and Waiver of Treaty Benefits.

OMB Number: 1545-2138.

Form Number: Form W-8CE.

Abstract: Information used by taxpayers to notify payer of expatriation so that payer applies proper tax treatments. The taxpayer is required to provide this form to the payer to obtain any benefit accorded by the status.

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: 500.

Estimated Time per Respondent: 5 hours, 41 minutes.

Estimated Total Annual Burden Hours: 2,840.

13. *Title:* VITA/TCE Volunteer Program.

OMB Control Number: 1545-2222.

Form Number: 8653, 8654, 13206, 13715, 13977, 13978, 13979, 13979-A, 13980 and 13981, 14204, 14310, and 14335.

Abstract: The Internal Revenue Service offers free assistance with tax return preparation and tax counseling using specially trained volunteers. The Volunteer Income Tax Assistance (VITA) and

Tax Counseling for the Elderly (TCE) programs assist seniors and individuals with low to moderate incomes, those with disabilities.

Current Actions: There is a change in the paperwork burden previously approved by OMB. The agency has requested to add Forms 13977, 13978, and 14335 to this collection and has updated the form to meet 508 compliance. The information on the form can only be submitted to the IRS at <https://www.irs.gov/individuals/irs-tax-volunteers>. This process is part of Link and Learn (a self-paced e-learning for the Volunteer Income Tax Assistance and Tax Counseling for the Elderly (VITA/TCE) program).

Type of Review: Revision of currently approved collection.

Affected Public: Individuals and households.

Estimated Number of Responses: 49,750.

Estimated Average Time per Respondent: 37 minutes.

Estimated Total Annual Burden Hours: 17,377.

14. *Title:* Section 6708, Failure to Maintain List of Advisees with Respect to Reportable Transactions.

OMB Number: 1545-2245.

Regulation Project Number: TD 9764.

Abstract: This document contains final regulations relating to the penalty under Internal Revenue Code (IRC) section 6708 for failing to make available lists of advisees with respect to reportable transactions. IRC section 6708 imposes a penalty upon material advisors for failing to make available to the Secretary, upon written request, the list required to be maintained by IRC section 6112 within 20 business days after the date of such request. Treasury Regulations section 301.6708-1(c)(3)(ii) requires a material advisor requesting an extension of the 20-business-day period to provide certain information to the IRS to grant the extension. The final regulations primarily affect individuals and entities who are material advisors, as defined in IRC section

6111. These burden estimates are only for individual filers, and trust and estate filers. The burden estimates for other filers are covered under OMB control number 1545-0123 for business filers.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals, Estates, and Trusts.

Estimated Number of Responses: 5.

Estimated Time per Respondent: 8 hours.

Estimated Total Annual Burden Hours: 40 hours.

15. *Title:* Estate (and Generation-Skipping Transfer) Tax Return and Related Forms.

OMB Number: 1545-0015.

Abstract: The executor of a decedent's estate uses Form 706, and related returns, to figure the estate tax imposed by chapter 11 of the Internal Revenue Code. This tax is levied on the entire taxable estate and not just on the share received by a particular beneficiary. Form 706 is also used to figure the generation-skipping transfer (GST) tax imposed by chapter 13 on direct skips (transfers to skip persons of interests in property included in the decedent's gross estate).

Current Actions: IRS is redesigning the *United States Estate (and Generation-Skipping Transfer) Tax Return* and separating the schedule into separate documents. The revision to the forms are not substantively changing the use of the form or the data being collected. In addition, consolidating the series (Forms 706, 706-A, 706-CE, 706-GS(D), 706-GS (D-1), 706-GS (T), 706-NA, and 706-QDT) under one OMB control number (1545-0015).

Currently, there are 29 forms, used by executors pertaining to the decedent's estate tax reporting requirements.

Type of Review: Revision of a currently approved collection.

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

Estimated Number of Respondents: 25,037.

Estimated Time per Respondent: 10 hrs. 10 min.

Estimated Total Annual Burden Hours: 254,424.

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

Melody Braswell,

Treasury PRA Clearance Officer.

[FR Doc. 2025-11804 Filed: 6/25/2025 8:45 am; Publication Date: 6/26/2025]