



## 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 of information collection; request for comment.

**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 Spencer W. Clark by e-mailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 927-5331, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

#### SUPPLEMENTARY INFORMATION:

##### Internal Revenue Service (IRS)

1. *Title:* U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons, Statement of Withholding on Certain Dispositions by Foreign Persons, Statement of Withholding.

*OMB Control Number:* 1545-0902.

*Type of Request:* Extension without change of a currently approved collection.

*Description:* Internal Revenue Code section 1445 requires transferees to withhold tax on the amount realized from sales or other dispositions by foreign persons of U.S. real property interests. Form 8288 is used to report and transmit the amount withheld to the IRS. Form 8288-A is used by the IRS to validate the withholding, and a copy is returned to the transferor for his or her use in filing a tax return. Information provided in § 1.1446(f)-3(d) by the partnership to the IRS will be used by the partnership to report and pay any tax under section 1446(f)(4) and § 1.1446(f)-3 and will be provided on Form 8288-C.

*Forms:* 8288, 8288-A, and 8288-C.

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

*Estimated Number of Respondents:* 237,500.

*Frequency of Response:* On Occasion.

*Estimated Total Number of Annual Responses:* 237,500.

*Estimated Time per Response:* 9 hours, 50 minutes.

*Estimated Total Annual Burden Hours:* 2,334,750.

2. *Title:* TD 8517: Debt Instruments with Original Discount; Imputed Interest on Deferred Payment Sales or Exchanges of Property; TD 9599: Property Traded on an Established Market.

*OMB Control Number:* 1545-1353.

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

*Description:* These documents contain regulations relating to the tax treatment of debt instruments with original issue discount and the imputation of interest on deferred payments under certain contracts for the sale or exchange of property and determining when property is traded on an established market for purposes of determining the issue price of a debt instrument. The regulations provide guidance to holders and issuers of debt instruments.

*Regulation Project Number:* TD 8517 and TD 9599.

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

*Estimated Number of Respondents:* 545,000.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 545,000.

*Estimated Time per Response:* Varies from 21 minutes to 30 minutes.

*Estimated Total Annual Burden Hours:* 195,500.

3. *Title:* Timely Mailing Treated as Timely Filing.

*OMB Control Number:* 1545-1899.

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

*Description:* This information collection contains regulations that provide guidance as to the only ways to establish prima facie evidence of delivery of documents that have a filing deadline prescribed by the internal revenue laws, absent direct proof of actual delivery. The regulations are necessary to provide greater certainty regarding this issue and to provide specific guidance. The regulations affect taxpayers who mail Federal tax documents to the Internal Revenue Service or the United States Tax Court. Revenue Procedure 97-19 provides the criteria that will be used by the IRS to determine whether a private delivery service qualifies as a designated Private Delivery Service under section 7502 of the Internal Revenue Code.

*Regulation Project Number:* TD 9543 and Revenue Procedure 97-19.

*Affected Public:* Private Sector, and Individuals and Households.

*Estimated Number of Respondents:* 10,847,661.

*Frequency of Response:* Annually.

*Estimated Time per Response:* Varies from 6 minutes to 40 hours.

*Estimated Total Annual Burden Hours:* 1,085,618.

4. *Title:* Golden Parachute Payments.

*OMB Control Number:* 1545-1851.

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

*Description:* These regulations deny a deduction for excess parachute payments. A parachute payment is a payment in compensation to a disqualified individual that is contingent on a change in ownership or control of a corporation. Certain payments, including payments from a small corporation, are exempt from the definition of parachute payment if certain requirements are met.

*Regulation Project Number:* TD 9083.

*Affected Public:* Businesses or other for-profit institutions.

*Estimated Number of Respondents:* 800.

*Frequency of Response:* On Occasion.

*Estimated Time per Response:* 15 hours.

*Estimated Total Annual Burden Hours:* 12,000.

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

**Spencer W. Clark,**

*Treasury PRA Clearance Officer.*

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